ANNUAL REPORT 2010/2011

Report by the Chief Electoral Officer of Ontario

Elections Ontario

Elections
Ontario

51 Rolark Drive
Toronto, Ontario
M1R 3B1

1.888.668.8683
TTY: 1.888.292.2312
info@elections.on.ca
elections.on.ca

ISSN 1923-6956 (Online)

Office of the
Chief Electoral Officer
of Ontario

Bureau du directeur
général des élections
de l'Ontario

May 1, 2012

The Honourable Dave Levac
Speaker of the Legislative Assembly
Room 180, Legislative Building
Queen's Park
Toronto, Ontario
M7A 1A2

Dear Mr. Speaker:

It is my pleasure to submit the annual report covering the affairs of my office under the *Election Act* and *Election Finances Act* during the 2010/2011 fiscal year.

In this period, my office has engaged in the necessary activities to prepare Elections Ontario for the 2011 general election as we continue to transform the agency into a modern and responsive public body.

Yours Sincerely

Greg Essensa
Chief Electoral Officer

Elections Ontario **Annual Report 2010/2011**

TABLE OF CONTENTS

A MESSAGE FROM THE CHIEF ELECTORAL OFFICER 1
KEY THEMES IN 2010-2011 3
MEETING ELECTIONS ONTARIO'S GOALS 10
ACTIVITIES UNDER THE *MUNICIPAL ELECTIONS ACT, 1996* 20
PROPOSED LEGISLATIVE CHANGES 22
FINANCIAL RETURNS 27
PUBLIC FUNDING OF EXPENSES 30
APPENDIX A 53
THE ORGANIZATION
APPENDIX B 57
REGISTERED POLITICAL PARTIES AS OF DECEMBER 31, 2010
APPENDIX C 58
REQUESTS TO REGISTER THE NAME OF A NEW POLITICAL PARTY DURING 2010
APPENDIX D 59
REGISTERED CONSTITUENCY ASSOCIATION CHANGES BY PARTY DURING 2010
APPENDIX E 60
SUMMARY OF FINANCIAL DATA, AS FILED, EXTRACTED FROM REGISTERED POLITICAL PARTIES' 2010 ANNUAL FINANCIAL STATEMENTS
APPENDIX F 61
SUMMARY OF FINANCIAL DATA, AS FILED, EXTRACTED FROM REGISTERED CONSTITUENCY ASSOCIATIONS 2010 FINANCIAL STATEMENTS
APPENDIX G 62
SUMMARY OF FINANCIAL DATA, AS FILED, EXTRACTED FROM REGISTERED POLITICAL PARTIES' CAMPAIGN PERIOD FINANCIAL STATEMENTS FOR THE FEBRUARY 4, 2010 TORONTO CENTRE BY-ELECTION
APPENDIX H 63
SUMMARY OF FINANCIAL DATA, AS FILED, EXTRACTED FROM REGISTERED POLITICAL PARTIES' CAMPAIGN PERIOD FINANCIAL STATEMENTS FOR THE MARCH 4, 2010 LEEDS—GRENVILLE AND OTTAWA WEST—NEPEAN BY-ELECTIONS
APPENDIX I 64
SUMMARY OF CANDIDATES' AND CONSTITUENCY ASSOCIATIONS' INCOME AND EXPENSES
APPENDIX J 66
SUMMARY OF FINANCIAL DATA, AS FILED, EXTRACTED FROM REGISTERED LEADERSHIP CONTESTANTS' CONTEST PERIOD FINANCIAL STATEMENTS

A MESSAGE FROM THE CHIEF ELECTORAL OFFICER

Important changes to the electoral process and new technology will give Ontario voters more days and more ways to cast their ballot in the 2011 general election. In the past year, Elections Ontario has been working to implement the new features of the *Election Act* in time for the 2011 general election. The changes we are bringing forward are an important step in modernizing and transforming the electoral process to meet the needs of future generations. As Ontario's society continues to change, Elections Ontario is evolving to help address new challenges and ensure that all electors can participate in the voting process.

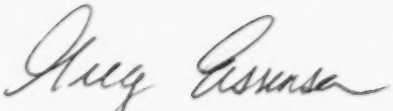
In the past year, we have worked to lay the foundation for an accessible and customer service driven election that will put the needs of electors first. In 2010, Elections Ontario developed comprehensive Site Accessibility Standards for choosing voting locations. The list of proposed voting locations will be posted on the Elections Ontario website on April 6, for public consultation six months ahead of the election.

Our focus on customer service standards means working to help all of our stakeholders participate in the electoral process. In 2010–2011, Elections Ontario worked to design and implement new call centre features for Returning Officers, candidates, political parties, media and the public. Elections Ontario is also deploying new technology to make voting more accessible. Voters going to advance polls will have access to new assistive voting technology that allows electors with disabilities to mark and verify their ballots independently and privately. We have also taken a new approach to training and information management to ensure that everyone who contacts Elections Ontario receives the support they need.

Creating customer service driven elections is one part of a larger transformation of Elections Ontario. A long-term vision for elections and how they will be delivered in the future is being developed. By working with our partners and stakeholders long before an election is called, we will be able to deliver more services to more electors. As we change the way we conduct elections, we are also changing the culture at Elections Ontario. We continue to focus on creating governance and management structures that can help us innovate for the future. As part of this process, Elections Ontario staff and Returning Officers are fostering a culture of accountability and transparency in every part of our business.

Delivering elections in Ontario is quite a challenge. We face the daunting task of connecting more than 8.5 million voters with approximately 8,000 polling locations that are staffed by more than 70,000 election workers. By creating a professional, non-partisan workforce, it is ensured that all electors, wherever they are, can have easy access to the voting process. As we look forward to the 2011 general election, Elections Ontario is committed to making the voting process easy to understand, easy to remember, and easy to access.

Following the election, I will be reporting to the Legislative Assembly on the delivery of the 40th provincial general election and the implementation of our new services. By maintaining our tradition of continuous improvement, Elections Ontario aims to be a leader in delivering accessible and transparent elections.



Greg Essensa
Chief Electoral Officer

KEY THEMES IN 2010-2011

BEING ELECTION READY

As the 2011 general election draws closer, Elections Ontario is working to bring together the many different projects and processes required to deliver a provincial election. In the 2010–2011 fiscal year, Elections Ontario worked to implement new changes to the *Election Act* that were authorized by the *Election Statute Law Amendment Act, 2010* as well as refining its traditional tools and support resources.

Establishing election day

An important step in administering the 2011 general election is establishing the day the election will be held.

The *Election Act* allows the Chief Electoral Officer to recommend to the Lieutenant Governor in Council that the election day be changed if it conflicts with a day of religious or cultural significance. Elections Ontario has developed the comprehensive Days of Cultural and Religious Significance Policy to guide the Chief Electoral Officer's recommendations. In 2010, Elections Ontario conducted the Days of Cultural and Religious Significance Survey to determine if the election date, as set by the Act, needed to be changed. As part of this process, Elections Ontario sent out 178 letters to representatives of different faiths and community groups in Ontario asking for their feedback. The survey was also available on the Elections Ontario website.

Elections Ontario received 43 responses to the survey and conducted additional research to determine if any conflicts existed. At the end of the process, the Chief Electoral Officer was able to advise the Lieutenant Governor in Council that the election day did not need to be changed and could proceed on October 6, 2011.

Election Readiness Program

As part of the agency's commitment to a formalized project management framework, we created the Election Readiness Program to track all event-related projects and provide associated status reports to senior management.

The Election Readiness Program helps Elections Ontario track all the milestones and project interdependencies. The program also allows Elections Ontario to be ready to deliver by-elections any time they are called.

As part of the Election Readiness Program, Elections Ontario conducted an organization-wide simulation to test programs and processes for the 2011 election. This initiative tested new and existing processes to ensure that they were ready to be used in an electoral event. The simulation took place between November 2010 and April 2011.

Returning Officer Kick-off event

On October 7, 2010, Elections Ontario held a training and information event in Toronto to mark the one-year countdown to the 2011 general election. The Returning Officer Kick-off event brought together Ontario's Returning Officers for training sessions on new programs and processes. The event also featured team-building exercises and opportunities to meet key Elections Ontario staff who will be helping Returning Officers deliver the 2011 election.

Returning Officer vacancies

On May 18, 2010, Bill 231 received Royal Assent and became the *Election Statute Law Amendment Act, 2010*. As part of the Act, the Chief Electoral Officer was given more authority in the appointment process for Returning Officers.. Under the new process, the Chief Electoral Officer decided to recruit and identify candidates in a merit-based competition. This process ensures that Ontarians are served by a team of well- qualified Returning Officers who are selected in a competitive and non-partisan manner.

Elections Ontario worked quickly to develop a recruitment process for the 17 Returning Officer vacancies. Between June and September 2010, the Electoral Event Services division (EES) developed and managed a merit-based recruitment process with the assistance of an outside human resource agency. A total of 851 applications were received and 46 interviews were conducted in cities across Ontario.

At the end of the process, all 17 of the Chief Electoral Officer's recommended candidates were appointed by the Lieutenant Governor in Council. The new Returning Officers were able to participate in the Returning Officer Kick-off event where many of them took their Oath of Office.

Following the Kick-off event, three other Returning Officers were also appointed to fill vacancies in the electoral districts of Guelph, Kitchener—Waterloo, and Kingston and the Islands.

Election Clerks

The *Election Statute Law Amendment Act, 2010* also gives the Chief Electoral Officer the authority to recruit and appoint Election Clerks. Election Clerks serve as assistants to the Returning Officers and are the seconds-in-command in a returning office.

In September 2010, a merit-based recruitment process was launched to hire 107 Election Clerks for the general election. Elections Ontario developed a streamlined approach to recruitment that ensured the transparency of the process and equal opportunity for all candidates under a tight timeframe. The goal was to find highly-skilled candidates with a wide range of experiences to assist Returning Officers with their work.

Recruitment process highlights include:

- Advertisements were placed for 107 Election Clerk positions across the province in January 2011.
- 5,877 applications were received.
- 326 candidates were interviewed in 11 cities across Ontario during February/March.
- All 107 Election Clerks are scheduled to be appointed by the end of May 2011.

Returning Officer Support Network

Part of Elections Ontario's 2011 General Election Footprint is a commitment to improve support and communication with Returning Officers. The Returning Officer Support Network (ROSN) is a dedicated team of Elections Ontario staff that works with Returning Officers to help them deliver elections before, during, and after the writ period.

The ROSN model was tested in two by-elections in March 2010, and proved to be a useful tool in supporting front-line staff. The ROSN was re-launched in September 2010 and is comprised of a dedicated team of staff from Electoral Event Services. The ROSN program will help Returning Officers deliver programs and services by providing the support they need from Elections Ontario headquarters.

New training program

Delivering an election requires more than 70,000 people to support the process across the province. Most of these individuals are poll officials who work only for one day. Elections Ontario is responsible for ensuring that all poll officials, returning office staff, and headquarters staff receive the training and support required to serve voters and stakeholders.

For the 2011 election, Elections Ontario is working to redesign its training processes. The training of poll officials is conducted by Returning Officers and their staff in each electoral district. Elections Ontario coordinated with training experts to design new manuals and training materials to make the poll process as easy to understand as possible. Scenario-based training will focus on helping poll officials be comfortable with the most common scenarios they encounter. New manuals and leader guides will give poll officials the tools to respond to unique or unusual poll interactions.

Elections Ontario helps Returning Officers by providing them with training materials, leader guides, materials, and a comprehensive "train-the-trainer" program. Before the writ period begins, Elections Ontario will directly train over 1,200 returning office staff in nine regional training sessions across Ontario. This is nearly double the 640 staff that Elections Ontario directly trained in 2007.

All poll officials will receive customer service and accessibility training as per the requirements of the *Accessibility for Ontarians with Disabilities Act, 2005* (AODA). Elections Ontario's training program is designed to make the experience of voting as quick and convenient as possible. Voters coming to returning offices, voting locations, or calling to receive information can be confident that the poll officials who are assisting them have the tools to help them participate in the democratic process.

Election Finances guidelines review

Elections Ontario helps registered political parties meet their obligations under the *Election Finances Act*. As part of this effort, Elections Ontario is exploring new ways to clarify and simplify the guidelines and training materials Elections Ontario provides to political parties.

In September 2010, the Election Finances Division began a comprehensive review of Elections Ontario's election finance guidelines, forms, education materials and other supporting documents. Elections Ontario staff worked with political party representatives, constituency association representatives, and Chief Financial Officers to receive feedback and suggestions on the project. The goal was to help stakeholders better understand how to comply with the *Election Finances Act* and learn where improvements to the process could be identified.

The review was also an opportunity to create the new guidelines made necessary by changes to the *Election Finances Act*. This information will help parties take advantage of new e-receipting and electronic database options.

The forms and guidelines will be available for the 2011 general election.

FOCUS ON ACCESSIBILITY

Making Ontario's provincial voting process more accessible is one of the Chief Electoral Officer's key goals for the 2011 general election. As Ontario's society evolves, the services Elections Ontario provides must keep pace with new challenges and opportunities. As the median age of Ontarians continues to increase, accessibility will become an increasingly important issue. Already, nearly one in seven people in Ontario reports some form of disability.

The *Election Statute Law Amendment Act, 2010* includes new legislative requirements for Elections Ontario to ensure that Ontarians can access the voting process in an inclusive and dignified manner. These changes, along with the *Accessibility for Ontarians with Disabilities Act, 2005* (AODA), and new Elections Ontario policies, will ensure that voters can cast their ballots independently, securely and in a way that takes their individual needs into consideration.

Accessibility program

Elections Ontario began working on a comprehensive accessibility program as soon as the *Election Statute Law Amendment Act, 2010* passed into law. The goal of the program is to identify and eliminate any potential barriers that voters may face in accessing the voting process. The program aims to ensure that accessibility is incorporated into all aspects of Elections Ontario's business, from conception to implementation.

On April 6, 2011, Elections Ontario will be releasing its Accessibility Action Plan. This plan will outline how Elections Ontario will work to remove barriers to voting, including new services such as Special ballots, home visits and assistive voting technology.

Accessibility Advisory Committee

A major component of the overall accessibility program is the creation of a dedicated Elections Ontario Accessibility Advisory Committee (AAC). The AAC is comprised of 15 citizen volunteers who serve as individuals or as representatives of organizations and will advise the Chief Electoral Officer on ways to improve the electoral process for electors with disabilities. The work of the committee will be assisted by up to three Returning Officers who will act as technical advisors.

The AAC will also allow Elections Ontario to receive vital feedback on planned initiatives and services and make broader contacts with representatives of the accessibility community.

In November and December 2010, Elections Ontario ran a competitive recruitment initiative to select members for the AAC. The process ensured that AAC members would have a wide array of skills and experiences and represent all regions of Ontario. Telephone interviews were conducted to select candidates. In January 2011, 15 candidates were offered appointments and accepted to become members of the committee. Committee members have perspectives on a range of disability issues which they have developed through personal experience and through work and volunteer opportunities.

The AAC held its inaugural meeting in Toronto in January 2011. A second meeting took place in March 2011 and future meetings are planned for June and November 2011. The members of the AAC received a detailed introduction to the work of Elections Ontario and were consulted on new accessibility initiatives for the 2011 general election. AAC members, some of whom represent accessibility organizations, have also been working with Elections Ontario's Outreach Unit to help inform their colleagues of the new opportunities and technologies that will be available for the 2011 event.

Accessible site selection project

The new accessibility requirements enacted as part of the changes to the *Election Act* require Elections Ontario to ensure that all advance poll and election day voting locations are accessible. Additionally, the new changes mandate that Elections Ontario post a list of proposed voting locations for public comment at least six months prior to a fixed date election.

To meet these requirements, Elections Ontario worked to develop and execute an ambitious program to meet the new voting location accessibility requirements in time for the October 2011 election. This project involved three key parts:

- creating a new voting location accessibility standard;
- providing accessibility training for Returning Officers and their staff; and
- carrying out a province-wide voting location inspection exercise.

Site Accessibility Standards

Elections Ontario worked with policy experts to develop comprehensive Site Accessibility Standards to evaluate potential voting locations.

Elections Ontario based its proposed standards on the *Accessibility for Ontarians with Disabilities Act, 2005* draft Built Environment Standard, the City of London's 2007 Facility Accessibility Design Standards (FADS) and the Ontario Building Code. Elections Ontario created a checklist of mandatory accessibility standards to aid in the selection of returning offices, satellite offices, advance poll locations and voting locations.

Between July and September 2010, Elections Ontario consulted the public to help improve the proposed standards. Experts and others within the accessibility community were invited to provide input and advice. In addition, the Chief Electoral Officer notified officials with an interest in disability issues, such as the Minister of Community and Social Services and the Chief Commissioner of the Ontario Human Rights Commission, of the consultation process. Organizations such as the Durham Regional Chapter of the Multiple Sclerosis Society of Canada, the CNIB, the AODA Alliance and the Canadian Paraplegic Association Ontario, and individuals with disabilities offered input and advice. Elections Ontario made changes to the proposed standards based on the feedback received through the consultation process.

Inspecting polling locations

The final version of the Site Accessibility Standards was approved in September 2010. Returning Officers and their staff used the final Site Accessibility Standards to inspect and then select potential voting locations in their respective electoral districts.

Before inspecting the locations, Returning Officers and their inspection teams received on-line and hands-on training. They learned about the standards, used tools such as cameras, measuring tape and instruments for measuring slope, and evaluated against each criterion. In total, Elections Ontario trained 630 staff members in 36 sessions, in 10 cities across Ontario.

Following the training, Returning Officers and their teams inspected more than 11,000 proposed voting locations across the province between September 2010 and January 2011.

On April 6, 2011, Elections Ontario will post the proposed list of voting locations for the public to provide comment and feedback. Returning Officers will then have an opportunity to review the information before deciding on the final voting locations for the 2011 general election.

MEETING ELECTIONS ONTARIO'S GOALS

Elections Ontario is constantly working to be election ready at all times and to enhance services for Ontario electors. All of the activities of the Office of the Chief Electoral Officer are aligned with the four guiding strategic priorities outlined in the Strategic Plan 2008:

- Maintaining the Permanent Register of Electors for Ontario (PREO) and developing its products;
- Expanding Elections Ontario's public education and outreach activities;
- Managing Elections Ontario's business; and
- Protecting the integrity of the electoral process.

MANAGING ELECTIONS ONTARIO'S BUSINESS

New branding

For the 2011 general election, Elections Ontario is working to ensure that all Ontarians can easily access important information on the election. As part of its corporate marketing strategy, Elections Ontario will undergo a transformation of its branding, marketing and outreach materials.

The goal is to create a unique and easy to recognize visual identity for Elections Ontario. The new branding will include accessibility enhancements that will make materials easy to read, easy to find and easy to remember.

The new materials will appear extensively during the 2011 election period in print, radio and television advertising. They will also be included with training materials and poll supplies and be on the new, accessible Elections Ontario website.

Public disclosure of travel and hospitality expenses

Elections Ontario is committed to maintaining high standards of integrity in all parts of its business, including its day-to-day administration. As part of Elections Ontario's commitment to accountability and good governance, Elections Ontario regularly reviews and updates its corporate governance policies.

Elections Ontario employees utilize travel and hospitality services in accordance with Elections Ontario's Travel, Meals and Hospitality Directive. In the 2010–2011 fiscal year, Elections Ontario updated this policy to ensure that it continues to reflect the best practices of the Ontario Public Service and Elections Ontario's budget management processes.

Although Elections Ontario is not required to do so by statute, Elections Ontario has decided to proactively report the details of travel and hospitability expenses incurred by members of the Executive Team. Beginning with the second quarter of the 2010–2011 fiscal year, Elections Ontario will regularly post information on the expenses of the Chief Electoral Officer, Deputy Chief Electoral Officer, and the Chief Operating Officer on the Election Ontario's website.

Improving information technology operations

Elections Ontario adopted an Information Technology (IT) Strategic Plan to map future anticipated needs of the agency. The Technology Services Division took the lead in creating a comprehensive assessment of Elections Ontario's IT requirements and producing a road map for the future. The plan looks at the business needs and the changing environmental landscape of technology. The final product identified a number of organizational changes, strategic shifts, and recommendations for projects over the next four years to support the business in Election Ontario's modernization efforts. This document will guide how all aspects of Elections Ontario's Information Technology requirements are managed.

As part of the strategy, Elections Ontario is looking to improve efficiency and streamlining operations. In 2010, Elections Ontario worked to leverage common services provided by the Ontario Public Service (OPS) to provide IT services to the agency. As a result, the data centre that had previously been housed at Elections Ontario headquarters has been moved to the Ontario government's Data Centre in Guelph. This facility is a new building that has received Uptime Institute's Tier 4 certification that will provide the highest level of reliability for Elections Ontario's IT needs. The centre is used by many agencies and ministries of the government of Ontario and will allow Elections Ontario IT staff to remain focused on core priorities.

Network Voting Pilot Project

Amendments to the *Election Act* created a mandate for Elections Ontario to study alternative voting systems and submit a report to the Legislative Assembly in 2013. The Chief Electoral Officer elected to study network voting technology as part of this mandate. Network voting options involve using Internet, telephone, or other connected systems to give electors additional options for casting their ballots.

In fiscal 2010–2011, Elections Ontario worked to lay the foundation for the future network voting project. Operating under tight deadlines, Elections Ontario staff accomplished key milestones in the Network Voting Pilot Project:

- established an internal Steering Committee composed of senior management;
- recruited a dedicated project manager to supervise all aspects of the project; and
- contracted an external consulting firm to provide independent research and technical expertise.

In early 2011, Elections Ontario developed a business case with the assistance of the consulting firm. This part of the project will establish key guiding principles, business drivers, and evaluate potential technology solutions.

Elections Ontario is planning to potentially implement a network voting pilot in a by-election should one occur after June 2012 or in early 2013.

EXPANDING PUBLIC EDUCATION AND OUTREACH ACTIVITIES

New approach to outreach

Elections Ontario is committed to putting the needs of the elector first and providing a superior customer service experience to all participants in the voting process. With many new voting options and opportunities available, Elections Ontario is implementing a significantly redesigned Outreach Program for the 2011 general election.

The Outreach Program aims to ensure that all Ontario electors have the tools and information they need to participate in the election. In previous elections, outreach efforts took place mostly during the writ period and did not allow Elections Ontario to build long-lasting relationships with community stakeholders.

For the 2011 event, Elections Ontario has decided to begin the Outreach Program a full year before the election and to maintain Election Ontario's relationships with contacts on a long-term basis. The Outreach Program is staffed by a dedicated team located at Elections Ontario's headquarters. The Outreach Team will work with local, community, and special interest groups across the province to access channels for outreach into their niche communities.

Throughout the 2010–2011 year, the newly established Outreach Team worked to build a database of community partners and develop opportunities for further engagement. In the year leading up to the election, the Outreach Team will participate in a number of events across Ontario. During these events, the Outreach Team will distribute information on the voting process, introduce new voting options such as Special ballots, and demonstrate the new assistive voting technology to participants.

Stakeholders and community partners will be kept informed by a series of targeted e-newsletters. The messages will reach the thousands of contacts developed by the Outreach Team through the year-long run-up to the 2011 general election. Elections Ontario will also distribute over 2,000 Outreach kits to organizations throughout the province to help them inform their members of the opportunities to vote and participate in the 2011 general election.

Election Finances outreach

The *Election Statute Law Amendment Act, 2010*, introduced a number of important changes to the *Election Finances Act*. New features such as e-receipting and electronic databases will help registered political parties better manage their contributions and comply with reporting requirements.

In 2010, Elections Ontario created new guidelines to implement these new features and updated existing election finance guidelines and forms (see page 6). Registered political parties and constituency associations were involved in the review process. Chief Financial Officers (CFOs) from political parties were surveyed on key changes to the finance processes. Elections Ontario also held five focus groups with political parties and conducted site visits to help parties establish their databases.

Feedback from the focus groups and surveys was incorporated into the guideline review. New forms and guidelines will be published in time for the 2011 general election.

Partnerships

Elections Ontario is developing partnerships that can help improve the agency's services and effectiveness. Since 2009, Elections Ontario has been working to develop formal strategic partnerships with Elections Canada and other significant partners to leverage new resources and expertise.

The goal of the partnerships program is to bring together different stakeholders who have expertise in election-related initiatives. The formal Partnerships Unit was created in the summer of 2010 with the aim of strengthening the existing alliance with Elections Canada.

A joint Elections Canada–Elections Ontario Steering Committee has been formed to coordinate working groups and explore further opportunities for strategic collaboration.

Public education

The first joint initiative between Elections Ontario and Elections Canada to be implemented under this program will be the Public Education Project. This project will produce education materials that complement the Ontario grades 5 and 10 curriculum and help future voters understand the voting process and how they can participate. The education materials will offer teachers clear and contemporary information about the electoral process and will include activities they can conduct with their students.

Throughout 2010 and early 2011, Elections Ontario and Elections Canada worked with outside education consultants to develop the materials and have them reviewed by a panel of education experts.

The Public Education Program is a pilot to be tested and reviewed by Ontario educators. It will be launched in April 2011.

Partnering with municipalities

Elections Ontario has also been working to learn from Ontario's municipalities on several specific initiatives. Many Ontario municipalities used network voting during the 2010 Ontario municipal elections. As part of Elections Ontario's research for the Network Voting Pilot Project (see page 11), Elections Ontario hosted the Municipal I-Voting Learning Summit in December 2010.

At this one-day event, municipalities which had used different network voting solutions, as well as representatives of municipal organizations, gathered to discuss the results of their initiatives. Participating municipalities shared important lessons and outcomes from their recently completed electoral events.

Senior staff from Elections Ontario also participated as observers during the 2010 municipal elections. Key staff visited five different municipalities in Southern Ontario to observe different election processes including Special ballots, network voting, polling site tabulator technology, and results reporting.

Advisory committees

Elections Ontario operates three advisory committees to assist the Chief Electoral Officer to deliver on his mandate. These committees represent key partners in the electoral process and provide opportunities for Elections Ontario to consult, receive feedback, and demonstrate future plans and initiatives.

Political Advisory Committee (PAC)

The *Election Act* requires that the Chief Electoral Officer establish an advisory committee consisting of representatives of all the registered political parties in Ontario. Elections Ontario works with the Political Advisory Committee (PAC) to keep registered political parties informed of changes and improvements in the electoral process. The PAC also allows registered political parties to give input into the designs of new programs and services.

In the period covered by this report, the PAC met three times in Toronto. The Chief Electoral Officer updated the registered political parties on major changes to the electoral process such as Special ballot, assistive voting technology, the PREO maintenance project to redesign polling divisions, the Voting Location Site Selection Project, and the new election finances guidelines.

Returning Officer Advisory Committee (ROAC)

The Returning Officer Advisory Committee (ROAC) is an important link between Elections Ontario and the province's 107 Returning Officers. This committee consists of 11 Returning Officers who each represent up to 12 of their colleagues on a regional basis.

During the 2010–2011 fiscal year, there was one ROAC meeting in Toronto. This meeting gave the Chief Electoral Officer an opportunity to outline the changes to *Election Act* that were passed in May 2010.

Accessibility Advisory Committee (AAC)

The Accessibility Advisory Committee (AAC) is responsible for providing advice and support to the Chief Electoral Officer on making the Ontario's electoral process more accessible (see page 7). The AAC aims to meet on a quarterly basis and organize working groups and other projects on an ongoing basis.

In 2010–2011 fiscal year, the AAC met in January and March.

Records of Discussion of all AAC meetings are posted on the Elections Ontario website.

PROTECTING THE INTEGRITY OF THE ELECTORAL PROCESS

Implementing the *Election Statute Law Amendment Act, 2010*

Elections Ontario works closely with political parties to help them meet the requirements of the *Election Finances Act*. Elections Ontario staff participated in information sessions with Chief Financial Officers and other affected stakeholders. These meetings covered topics such as annual and campaign activities, financial filing processes, and other legislative requirements.

Based on feedback from the political parties, Elections Ontario began working to streamline and simplify the *Election Finances Act* reporting requirements. The Election Finances division produced comprehensive guideline binders, which include searchable compact discs. These were distributed to the Chief Financial Officers of parties, constituency associations, candidates and are available online. To supplement these materials, three detailed newsletters were sent out over the course of by-election campaign periods. These newsletters provide Chief Financial Officers with specific information on election-related topics as well as remind them of relevant deadlines and reporting obligations.

In addition to informing and educating Ontarians about the electoral process, Elections Ontario is also committed to extending and improving its outreach efforts with other stakeholders, such as Returning Officers and political parties. The following section highlights some of Elections Ontario's interactions with various stakeholders during this reporting period.

Political party name reservation and registration

Under the *Election Finances Act*, the Chief Electoral Officer is required to report upon the registration of Ontario's political parties, constituency associations, candidates, leadership contestants and third party advertisers.

Appendix C provides a summary of all requests for the reservation of names, including new political parties submitted to the Chief Electoral Officer in 2010. Name reservation is the first step to becoming a registered political party. A political party that reserves a party name has a period of one year to meet the qualifications defined in the *Election Finances Act* to be registered as a political party.

There were six applications made during the year 2010, four of which were accepted by the Chief Electoral Officer.

To register, the political party may use one of two registration methods:

1. During a general election (or concurrent by-elections) where a political party is required to nominate candidates in at least two electoral districts
2. At any time other than a campaign period, a political party intending to register must submit a petition to the CEO with 1,000 signatures collected from eligible voters.

There were 13 registered political parties in Ontario in 2010. One new political party was registered under the *Election Finances Act* in 2010 using the petition process and no political parties were deregistered in 2010.

Constituency Association Registration:

Appendix D provides a breakdown of the registered constituency associations by political party. In summary, the total number of registered constituency associations increased from 402 to 403 throughout 2010.

Conferences

The Chief Electoral Officer and designated Elections Ontario staff are occasionally invited to participate in a variety of professional conferences to share best practices and consider new ways to maintain the integrity of the electoral process. These conferences allow Elections Ontario staff to work with colleagues in other jurisdictions across North America. This fiscal year, Elections Ontario staff attended three external conferences:

Conference of Canadian Election Officials

The 2010 Conference of Canadian Election Officials was hosted by Elections BC and took place in Victoria. The Conference of Canadian Election Officials is an opportunity for electoral agencies from across the country to share best practices and discuss developing trends in electoral administration. During the conference the Chief Electoral Officer had an opportunity to present Elections Ontario's new Accessibility Action Plan and outline the recent changes to Ontario's electoral legislation.

International Association of Clerks, Recorders, Election Officials and Treasurers (IACREOT)

In the summer of 2010, both the Chief Electoral Officer and the Deputy Chief Electoral Officer attended the IACREOT Conference in Chicago, Illinois.

Council on Governmental Ethics Laws (COGEL)

In 2010, the Chief Electoral Officer was appointed to the Steering Committee of the Council on Governmental Ethics Laws. He attended the COGEL annual conference in December 2010 in Washington D.C.

Schedule of compensation

Until 2010, Elections Ontario was governed by a regulation made by the Lieutenant Governor in Council that set out a Schedule of Fees and Expenses paid to election workers, Returning Officers, and some suppliers. As part of the changes in the *Election Statute Law Amendment Act, 2010*, the provision for making this regulation was repealed. Instead of a regulation, Elections Ontario is now required to make an annual submission to the Board of Internal Economy (BOIE), which reviews and approves the fees paid to election workers in the field.

In May 2010, Elections Ontario staff conducted a review of the 2010 Schedule of Fees and Expenses which included a comparison of fees and expense rates from other electoral agencies within Canada. This research highlighted where Elections Ontario was on a par, behind, or, in some cases, exceeded other electoral agencies in terms of fee and expense rates.

In November 2010, the Chief Electoral Officer submitted his recommendations to the BOIE for adjustments to some of the rates outlined in the old Schedule of Fees and Expenses.

The BOIE approved all of the recommendations as submitted.

Legal proceedings

In June 2009, the Progressive Conservative Party of Ontario (PCPO) brought an application for judicial review against the Chief Electoral Officer of Ontario in respect of:

1. the registration and advertising activities of an interest group that registered as a third party in the Province of Ontario's 2007 General Election; and,
2. the results of the Chief Electoral Officer's investigation into the third party's activities.

After the PCPO perfected its application in July 2010, Elections Ontario filed its response to the application in August 2010. A three-judge panel of the Divisional Court, a branch of the Superior Court of Justice, and the principal forum for judicial review of government action in the Province of Ontario, will hear the application on April 27, 2011.

MAINTAINING PREO AND DEVELOPING ITS PRODUCTS

The Permanent Register of Electors for Ontario (PREO) contains the names and addresses of over 8.5 million electors. Elections Ontario regularly updates PREO to maintain its accuracy. As people reach voting age, move in or out of the province, gain citizenship, or pass away, PREO data must be revised to accurately reflect Ontario's eligible electors for use in an upcoming general election or any potential by-election.

Elections Ontario is constantly investigating new ways to improve the accuracy and currency of PREO. In the 2010–2011 fiscal year, a number of projects were undertaken to improve PREO quality ahead of the 2011 general election.

PREO maintenance project

Maintaining the Permanent Register of Electors for Ontario (PREO)

In October 2010, the Electoral Event Services Division (EES) completed a two-year PREO maintenance project with Returning Officers. During this period, Returning Officers worked with individual PREO staff at Elections Ontario headquarters to update polling division boundaries, align with Elections Canada boundaries where possible, and compile a preliminary list of voting locations.

The project took a number of assignments that Returning Officers usually perform during the writ period and transferred them to the non-event period. This strategy is intended to provide Returning Officers more time to recruit staff, perform training, and carry out their other duties during the election.

Improving PREO Data

Elections Ontario completed a number of projects to improve the quality of PREO and its related products. Key accomplishments include:

New data loads

During this period, Elections Ontario processed two (2) data loads from Elections Canada and Teranet (land registry service).

Automated data processing

Elections Ontario has developed a number of automated processes that will help speed up the processing of unconfirmed data in PREO. These processes have been created, tested and implemented to aid in the confirmation of addresses in the register and thereby increase its accuracy. Nearly 385,000 addresses were confirmed through these automated processes.

Data matching

During the 2010–2011 fiscal year, an initiative was undertaken to enhance the matching rules put in place for reviewing data. In past data loads, these rules have taken upward of eight weeks to complete. As part of this rationalization, the time total work time was reduced to just four weeks.

Data quality reports

Data quality reports were produced to help quickly identify and pinpoint the issues for the PREO data technologists. This allowed staff to quickly load and address data anomalies resulting in a more accurate register.

Bulk updates to the register

As part of the regular maintenance of PREO, a number of data patterns have been identified for potential bulk updates. Elections Ontario partnered with its geographic information systems (GIS) vendor and used triangulation with Elections Canada, Municipal Property Assessment Corporation (MPAC) and Canada Post data to bulk verify a number of addresses that currently have an unknown status. This project confirmed more than 200,000 addresses. Elections Ontario will continue to look for new ways to use bulk updates in the future.

Data partners

As the population of Ontario moves and changes, the information contained in PREO must be constantly updated. Elections Ontario works with a number of partner agencies to update elector data and maintain its currency. We are also exploring new sources of data that can improve the register and its products.

Tripartite Organization

Elections Ontario is a founding member of the Tripartite Organization that brings together Elections Canada, Elections Ontario, and the Municipal Property Assessment Corporation (MPAC). These partners provide the main source of elector and addressing data for PREO. Elections Ontario uploaded new information into PREO following the 2010 Ontario municipal elections that provided updates on many electors.

Ontario's Office of the Registrar General (ORG)

In 2010, Elections Ontario partnered with Ontario's Office of the Registrar General (ORG) to incorporate vital statistics data into PREO updates. This information will help remove deceased electors from the List.

ACTIVITIES UNDER THE *MUNICIPAL ELECTIONS ACT, 1996*

Conducting Municipal Appeals

The Chief Electoral Officer is responsible for conducting hearings regarding appeals of questions set under the *Municipal Elections Act, 1996*.

Under section 8.1 of the *Municipal Elections Act, 1996* an individual may appeal the wording of a municipal referendum question if he or she believes that it fails to meet the criteria as set out in the *Municipal Elections Act, 1996*. Under the law, a municipality which intends to hold a referendum must pass the by-law(s) defining the question at least 180 days before municipal voting day. Individuals may then appeal the wording of the question to the Chief Electoral Officer.

The grounds for appeal are restricted to a claim that the question does not meet the requirements of paragraphs 8.1(2) 3 and 4:

3. *It shall be clear, concise and neutral*
4. *It shall be capable of being answered in the affirmative or the negative and the only permitted answers to the question are "yes" or "no".*

On receiving an appeal under the *Municipal Elections Act, 1996*, the Chief Electoral Officer must hold a hearing and render a decision within 60 days.

In the 2010–2011 year, appeals were filed under the *Municipal Elections Act, 1996*, in three municipalities. One appeal was subsequently withdrawn and no hearing was held. One other appeal is carried over from the 2009–2010 fiscal year and is reported here.

Table 1: Appeals under the *Municipal Elections Act, 1996*

Municipality	Question Topic	Date of Hearing	Decision
The Corporation of the City of Sault Ste. Marie	Boxing Day store openings	February 17, 2010	Appeal allowed – revised wording of the question ordered
City of Pickering	Proposed airport in North Pickering	Not held	Appeal withdrawn
Regional Municipality of Durham	Method of selecting Regional Chair	June 22, 2010	Appeal dismissed
Town of East Gwillimbury	Method of electing Councillors	June 23, 2010	Appeal allowed – revised wording of the question ordered
Town of East Gwillimbury	Method of electing Councillors	June 23, 2010	Appeal dismissed

The Chief Electoral Officer will be making recommendations for legislative change regarding the continued responsibility regarding the *Municipal Elections Act, 1996*. See the Proposed Legislative Changes section of this report for further information on the proposed changes.

Expenses

Elections Ontario does not receive additional funds to hold hearings under section 8.1 of the *Municipal Elections Act, 1996*. Elections Ontario directly spent a total of $48,174.44 on municipal appeals. This figure does not include costs to staff time. Table 2 provides a breakdown of the expenses.

Table 2: Cost of Municipal Appeals

Category	Expenditure
Legal services	$45,563.80
Travel	$2,176.10
Meals and accommodations	$386.39
Administrative expenses	$48.15
Total	**$48,174.44**

PROPOSED LEGISLATIVE CHANGES

In 2007, the *Election Act* was amended to include Section 114.3 (2) which allows the Chief Electoral Officer to recommend any amendments to the *Election Act* that he considers advisable.

While important changes have occurred in the administration and management of the electoral process in Ontario, the Chief Electoral Officer continues to recommend additional changes to improve elections in the province.

Below is a summary of proposed legislative changes. A complete listing of recommendations, including those arising from the administration of the 2011 general election, will be published in upcoming reports.

AMENDMENTS TO THE *ELECTION ACT*:

Merging the Acts

The Chief Electoral Officer recommends that the *Election Act* be combined with the *Election Finances Act* so that the nomination and registration processes can be streamlined.

Quality of the Voters List

Every election, Elections Ontario faces challenges with creating an up-to-date Voters List. The Chief Electoral Officer recommends that a single addressing authority be established for Ontario.

Operating improvements

The Chief Electoral Officer recommends that the *Election Act* be amended to change the voting day to a time when schools are not in session (e.g., weekend or school holiday).

AMENDMENTS TO THE *REPRESENTATION ACT*:

The Chief Electoral Officer recommends that the *Representation Act, 2005* be amended to provide a regular, scheduled process for reviewing electoral district boundaries.

AMENDMENTS TO THE *ELECTION FINANCES ACT*

The Chief Electoral Officer also recommends that the *Election Finances Act* undergo a comprehensive review. In addition, there are a number of technical amendments to the *Election Finances Act* that would improve clarity and streamline operations. The Chief Electoral Officer recommends that the Legislative Assembly of Ontario complete the comprehensive review and adopt the technical changes at the earliest opportunity.

Third Party Advertising Rules

As part of a comprehensive review of the *Election Finances Act*, rules regarding third party advertising should be considered to align Ontario with the best practices in other provinces. Currently, five jurisdictions (Canada, Quebec, British Columbia, Alberta, and New Brunswick) have either adopted or proposed to adopt controls over third party advertising.

The Chief Electoral Officer recommends that an independent task force be established to investigate options regarding how to improve third party advertising rules in Ontario. The review should consider the following questions:

1. Should Ontario adopt third party spending limits?
2. Should Ontario adopt third party contribution limits?
3. Should Ontario try to limit third party advertising spending to the amounts it raises prior to and during an election?
4. Should Ontario adopt stricter registration and anti-collusion provisions?

Authority to levy administrative penalties

The review of the *Election Finances Act* should also consider the option of allowing the Chief Electoral Officer to levy administrative penalties for minor violations of the Act. Currently, late filing of financial reports remains a problem under the *Election Finances Act*. Apart from being prosecuted and fined upon conviction, there is no proportionate sanction for those who fail to comply with the law because of carelessness or lack of attention. For example, the campaign that files six months late gets the same public subsidy as the campaign that files on time. It would put Elections Ontario on par with other provincial regulators and with other electoral agencies if it had the authority to issue reprimands, suspensions, or other administrative sanctions without having to recommend formal prosecutions for admittedly minor infractions.

Candidates

The status of "candidate" is essential to the conduct and administration of an election. Within the *Election Finances Act*, a candidate may be a person nominated by a registered party's constituency association, a person who has filed nomination papers in accordance with the *Election Act*, or a person who declares that he or she is an independent candidate.

Within the *Election Act*, a candidate is a person elected to the Legislative Assembly, a person nominated as a candidate, or one declared to be a candidate after the writ of election, by himself or herself, or by others.

Regardless of the route followed to achieve candidate status, every candidate must file an application for registration before polling day. Likewise, to appear on the ballot, candidates must file nomination papers with the Returning Officer by 2 p.m. on Nomination Day as set by the *Election Act*. Failure to register as a candidate under the *Election Finances Act* denies a candidate the opportunity to accept contributions or incur expenses. Failure to file nomination papers under the *Election Act* denies a candidate the right to have his or her name appear on the ballot.

Inconsistent references in parallel legislation contribute to reduced clarity in terms of the obligations and benefits that flow from candidate status and possibly compromise the integrity of the electoral process.

Returning Officers should be entitled to reject nomination requests submitted if there is no confirmation of registration under the *Election Finances Act*. This will have the effect of moving the registration deadline to coincide with the nomination deadline, but will not affect the ability of candidates to register and raise money from the start of the campaign period.

Clarification of legislation covering expenses

Amendments to the *Election Finances Act* are recommended to provide that only parties, associations, candidates, third parties and leadership contestants registered under the Act are authorized to accept contributions and incur expenses. Registered status allows them to accept contributions. It is widely understood that registration must also have occurred in order to incur expenses, although this is not clear in the language of the Act.

Party authority to deregister an association

It is proposed that paragraph 12(1) (b) of the *Election Finances Act* be amended to permit a registered party to apply to the Chief Electoral Officer for deregistration of a constituency association that it no longer endorses.

Paragraph 12(1) (b) sets out the authority for the Chief Electoral Officer to deregister a constituency association on application by the constituency association and the party. Recent experience has highlighted the need to clarify the sponsorship relationship between constituency associations and the registered parties.

Registration of a constituency association requires the endorsement of the registered party under subsection 11(2), yet the party may not apply for deregistration without the joint application of the constituency association.

References to registered parties

Subsection 26(3) contains the term "political party." Throughout the rest of the Act, it is clear that reference to "party" means a reference to a political party registered under the *Election Finances Act*. Possible misinterpretation could be avoided in the section of the Act that governs group contributions by changing "political party" to "registered party," which is defined as a political party registered under the *Election Finances Act*.

Filing deadline for annual returns

The current deadline extends for five months beyond the end of the reporting period. The need for such an extended period should be reviewed, particularly from the perspective of openness and transparency.

Campaign period

Having fixed-date elections in early October results in the campaign period ending in early January of the following year. Having a campaign period spread over two calendar years presents significant difficulties.

Adjusting the campaign period for a fixed-date general election to end on December 31 so that the campaign period is contained within a single calendar year, would address the administrative and definitional challenges faced by Chief Financial Officers and Elections Ontario.

Campaign expense exclusions

The lack of clear definition for campaign expense exclusions, particularly for the term, "research and polling" and a review of campaign expense exclusions, would contribute significantly to improvements in the administration of this important feature of the legislation.

References to goods and services

Paragraph 29(1) (b) prohibits certain transfers of "funds." Section 27 describes permitted transfers, but refers to "... funds, goods and services ..." Working with these related provisions has highlighted difficulties with the inconsistent references. While this is an apparent inconsistency, paragraph 29(1) (b) should be reviewed to more clearly reflect the intent of legislators, either to include or to exclude "goods and services" in the list of prohibited transfers.

OTHER PROPOSED CHANGES

Municipal Elections Act, 1996

Elections Ontario continues to focus on its core mandate of overseeing the *Election Act* and the *Election Finances Act*. Currently the Chief Electoral Officer is also responsible for conducting hearings under the *Municipal Election Act, 1996*. This added responsibility diverts resources and attention from Elections Ontario's core mission and could potentially be better handled by another body.

The Chief Electoral Officer recommends that the *Municipal Elections Act, 1996* be amended to remove his or her responsibility for conducting appeals under section 8.1 of the Act.

FINANCIAL RETURNS

Elections Ontario is responsible for the review and approval of all financial statements submitted by registered political parties, candidates, constituency associations, leadership contestants and third party advertisers registered under the *Election Finances Act*. All returns filed with Elections Ontario are available to the public through the public viewing room and summary statements are presented on the Elections Ontario website.

All financial statements (including the list of contributors over $100) are posted to the website on an 'As Submitted' basis within 30 business days of the filing deadline. Revisions to the information submitted, that may be identified during the compliance review process, are ultimately reflected in the 'Final' version of the documents that are also posted to the website when approved.

All financial reports filed with Elections Ontario are reviewed to ensure compliance with the provisions of the *Election Finances Act*. The financial information in this report and the accompanying appendices, reflect the information as filed with the Chief Electoral Officer and are subsequently revised to the date of publication. Review of some filings continues and, as a result, some of the information in this report may be revised after this publication. Election Finances information within the Elections Ontario website will be updated as revisions become available.

Contribution limits

In any year not including any campaign period, contributions may be made to a registered political party up to a limit of $9,300. In any campaign period, contributions may be made up to an additional limit of $9,300 in relation to the election in that period.

There are also limits on contributions that may be accepted by a registered constituency association or candidate:

- In any year not including any campaign period, contributions may be made to any one registered constituency association up a limit of $1,240 and a total contribution to all constituency associations of the same registered political party up to $6,200.
- In any campaign period, contributions may be made to any one registered candidate up to a limit of $1,240 and a total contribution to all registered candidates of the same registered political party up to $6,200.

Table 3: Contribution limits

Contribution limits from January 1, 2009 to December 31, 2013					
	To a political party	**To a constituency association**		**To a candidate**	
Annual contribution limit	$9,300	Each	To the associations of one party	Not permitted	
		$1,240	$6,200		
Limit during a campaign period	Extra amount of $9,300 over the annual limit	No extra amount over the annual limit		Each	To the candidates of one party
				$1,240	$6,200

Annual period financial statements

Appendix E summarizes the statement of revenue and expenses for each of the registered political parties as reported on their Annual Returns for 2010.

Appendix F summarizes the statement of revenue and expenses for the associations of registered political parties as reported on their Annual Returns for 2010.

Campaign period financial statements

In the period covered by this report there were no by-elections. However, the campaign periods for three by-elections held during the previous reporting period ended in this period. As reported in the 2009–2010 Annual Report, the financial statements for the Toronto Centre, Leeds—Grenville and Ottawa West—Nepean by-elections are reported in this annual report.

Appendix G summarizes the statement of revenue and expenses for each of the registered political parties as reported for the 2010 Toronto Centre by-election.

Appendix H summarizes the statement of revenue and expenses for each of the registered political parties as reported for the 2010 Leeds—Grenville and Ottawa West—Nepean by-elections.

Appendix I summarizes revenue and expenses for each registered candidate/constituency association (combined) in the 2010 by-elections of Toronto Centre, Leeds—Grenville and Ottawa West—Nepean by-elections.

Leadership contest second reporting period financial statements

In the period covered by this report, no leadership contests were held. However, the second reporting period for four leadership contests held in 2009 ended.

Appendix J summarizes revenue and expenses for each registered leadership contestant in the 2009 leadership contests held by the following political parties:

- New Democratic Party of Ontario
- Progressive Conservative Party of Ontario
- Family Coalition Party of Ontario
- The Green Party of Ontario

Compliance issues

As reported in previous annual reports, entities continue to have difficulty in meeting the filing deadline for financial reporting. Elections Ontario continues in its efforts to encourage and support the parties in addressing these non-compliance issues.

Filing status of financial returns

Table 4: Filing of financial returns

	# of Returns required to be filed	# of Returns filed on time	# of Returns filed late	# of Returns not filed
2010 Annual	403	348	63	5
2010 Toronto Centre by-election	24	18	5	1
2010 Leeds—Grenville and Ottawa West—Nepean by-elections	31	27	4	0
2009 Leadership contests second reporting period returns	10	8	2	0

PUBLIC FUNDING OF EXPENSES

The Chief Electoral Officer provides public funding for certain expenses:

Audit subsidy

The Chief Electoral Officer will subsidize the cost of auditors' services for the examination and reporting on the financial statements by paying to the auditor the lesser of the total auditor's fee and an indexed amount. The indexed amount is amended every five years and is currently $1,488 for political party financial statements, $744 for constituency association financial statements, $1,240 for candidate campaign financial statements, and $992 for leadership contestants. During the 2010–2011 fiscal year, the Chief Electoral Officer paid out $263,860 in audit subsidies.

Campaign expense subsidies

Campaign subsidies are paid to each candidate who received at least 15 per cent of the popular vote in his or her electoral district. The subsidy paid is the lesser of 20 per cent of the expense limit in that electoral district or 20 per cent of the actual subject to limit campaign expenses that were paid. In addition, campaign subsidies are paid to parties whose candidates received at least 15 per cent of the popular vote in any electoral district. The party subsidy is calculated by multiplying by $0.05 the number of electors entitled to vote in each electoral district where the party received at least 15 per cent of the popular vote.

Campaign subsidies paid for the Toronto Centre by-election totalled $53,369 to the three eligible candidates and $12,098 to the three parties.

Campaign subsidies paid for the Leeds—Grenville and Ottawa West—Nepean by-elections totalled $60,703 to the four eligible candidates and $13,209 to the two parties.

Forfeitures of contributions

The Chief Electoral Officer received $76,304 in forfeiture of contributions during the fiscal year 2010–2011, to be used for general purposes of the Chief Electoral Officer in performing duties under the *Election Finances Act*.

Office of the Chief Electoral Officer
Election Act

Financial Statements

For the Year Ended March 31, 2011

Elections Ontario

51 Rolark Drive
Toronto, ON, M1R 3B1

51 prom. Rolark
Toronto (ON) M1R 3B1

elections.on.ca
1.888.668.8683

Responsibility for Financial Reporting

The accompanying Balance Sheet, Statement of Election Revenue, Fees and Expenses and Statement of Cash Flows under the *Election Act* have been prepared in accordance with Canadian generally accepted accounting principles, and are the responsibility of management. The financial statements have been properly prepared within reasonable limits of materiality and in light of information available up to September 9, 2011.

Management is responsible for the integrity of financial statements and maintains a system of internal controls designed to provide reasonable assurance that the assets are safeguarded and that reliable financial information is available on a timely basis. The system includes formal policies and procedures and an organizational structure that provides for appropriate delegation and segregation of responsibilities.

The financial statements have been audited by the Auditor General. The Auditor General's responsibility is to express an opinion on whether the financial statements are fairly presented in accordance with Canadian generally accepted accounting principles. The Auditor's Report, which appears on the following page, outlines the scope of the Auditor's examination and opinion.

Greg Essensa
Chief Electoral Officer

September 9, 2011

Office of the Auditor General of Ontario
Bureau du vérificateur général de l'Ontario

Independent Auditor's Report

To the Chief Electoral Officer

I have audited the accompanying financial statements of the Office of the Chief Electoral Officer under the *Election Act*, which comprise the balance sheet as at March 31, 2011, and the statements of revenues, fees and expenses and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Office of the Chief Electoral Officer under the *Election Act* as at March 31, 2011 and its revenues, fees and expenses and cash flows under the *Election Act* for the year then ended in accordance with Canadian generally accepted accounting principles.

Box 105, 15th Floor
20 Dundas Street West
Toronto, Ontario
M5G 2C2
416-327-2381
fax 416-327-9862

B.P. 105, 15e étage
20, rue Dundas ouest
Toronto (Ontario)
M5G 2C2
416-327-2381
télécopieur 416-327-9862

www.auditor.on.ca

Toronto, Ontario
September 9, 2011

Gary R. Peall, CA
Deputy Auditor General
Licensed Public Accountant

Office of the Chief Electoral Officer — *Election Act*

Balance Sheet
As at March 31, 2011

	2011 $	2010 $
Assets		
Current		
Cash	459,588	3,447,137
Accounts receivable	523,693	30,943
Prepaid expenses	329,512	200,740
Due from the Province of Ontario	1,425,482	-
	2,738,275	3,678,820
Capital assets (Note 7)	808,835	925,306
Intangible assets (Note 8)	7,534,632	8,317,688
	8,343,467	9,242,994
Total Assets	11,081,742	12,921,814
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities	2,408,763	677,433
Due to the Province of Ontario	-	2,800,647
Deferred revenue	329,512	200,740
	2,738,275	3,678,820
Deferred capital contributions (Note 9)	8,343,467	9,242,994
Total Liabilities	11,081,742	12,921,814

Commitments (Note 10)

See accompanying notes to financial statements.

Approved:

Chief Electoral Officer

Office of the Chief Electoral Officer — *Election Act*

Statement of Revenues, Fees, and Expenses under the *Election Act*
For the Year Ended March 31, 2011

	2011	2010
	$	$
Revenues (Note 4)		
Revenue from Province of Ontario	16,007,595	8,629,939
Amortization of deferred capital contributions (Note 9)	3,728,834	3,637,562
Total revenues	19,736,429	12,267,501
Fee Expenses		
Returning officers	117,174	507,670
Election and poll clerks	-	341,541
Resource staff	-	144,467
Other assistants	-	31,437
Poll revision assistants	-	76,151
Revising agents	-	53,895
Supervising deputy returning officers	-	51,117
Automation co-ordinators	-	30,461
Human resource officers	-	27,820
Area managers	-	23,781
Training officers	-	15,244
Recruitment officers	-	10,351
	117,174	1,313,935
Operational Expenses		
Contract and other temporary help	4,891,804	1,263,198
Information systems and consulting services	3,697,440	1,190,662
Office equipment and rentals	1,806,960	966,047
Election forms and supplies	1,692,640	384,789
Head office rent, maintenance and security	1,150,944	1,107,966
Management consulting services	715,453	233,528
Training related expenses	579,582	250,901
Telephone, mail and shipping	528,282	682,275
Travel	341,085	162,598
Advertising	244,780	326,349
Legal	123,008	366,647
Poll and returning office rentals	118,443	310,786
Notice of enumeration cards	-	60,104
List of electors	-	10,154
	15,890,421	7,316,004
Amortization Expense		
Amortization expense – capital assets	434,780	680,020
Amortization expense – intangible assets	3,294,054	2,957,542
	3,728,834	3,637,562
Total fee and operating expenses	19,736,429	12,267,501
Revenues less Expenses	—	—

See accompanying notes to financial statements.

Office of the Chief Electoral Officer — *Election Act*

Statement of Cash Flows under the *Election Act*
For the Year Ended March 31, 2011

	2011 $	2010 $
Cash flows from Operating Activities		
Adjustments for items not requiring an outlay of cash		
• Amortization of capital and intangible assets	3,728,834	3,637,562
• Amortization of deferred capital contribution	(3,728,834)	(3,637,562)
• Net change in non-cash working capital	(2,987,549)	4,721
Net cash generated by (used in) operating activities	(2,987,549)	4,721
Cash flows from Investing and Financing Activities		
Capital asset acquisitions	318,309	(539,288)
Intangible asset acquisitions	2,570,276	(1,018,981)
Deferred capital contributions received	(2,888,585)	1,558,269
Net cash used in investing and financing activities	—	—
Net increase (decrease) in cash position	(2,987,549)	4,721
Cash, beginning of year	3,447,137	3,442,416
Cash, end of year	459,588	3,447,137

See accompanying notes to financial statements.

Office of the Chief Electoral Officer — *Election Act*

Notes to Financial Statements
March 31, 2011

1. Background

The Office of the Chief Electoral Officer (Elections Ontario) was established under the *Election Act* to conduct any election of Members to the Legislative Assembly. Elections Ontario coordinates the training and payment of all election officials and the provision of all polling places, equipment and supplies. As well, Elections Ontario directs and supervises the local returning officer in each electoral district.

There were no by-elections administered during the year. Four by-elections were administered during the year ended March 31, 2010.

Salaries and employee benefits for the Chief Electoral Officer and for permanent staff of Elections Ontario are not defined as election fees and expenses under the *Election Act* and consequently are excluded from these financial statements. Elections Ontario also administers the *Election Finances Act*, for which separate financial statements are produced.

2. Significant Accounting Policies

The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles. The significant accounting policies used to prepare these financial statements are summarized below:

(A) CAPITAL ASSETS AND INTANGIBLE ASSETS

Capital assets and intangible assets are recorded at historical cost less accumulated amortization. Amortization is calculated using the straight-line method over the estimated useful lives of the assets; with a half year provision in the year the asset is acquired and available for use, as indicated below:

Computer software	3 years
Computer hardware	3 years
Furniture and equipment	5 years
Leasehold improvements	5 years

An impairment charge is recorded for long-lived assets when an event or change in circumstances causes the asset's carrying values to exceed its fair value. The impairment loss is calculated as the difference between the fair value of the asset and its carrying value.

Office of the Chief Electoral Officer — *Election Act*

Notes to Financial Statements
March 31, 2011

2. Significant Accounting Policies (Continued)

(B) REVENUE RECOGNITION

Revenue is recognized in the same period as the underlying expenditures are incurred. As a result, deferred revenue is equal to the amount of prepaid expenses at year-end.

(C) DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions represent funds received from the Province of Ontario and used to acquire capital and intangible assets. Revenue will be recognized over the same period as the expected life of the capital and intangible assets to which they relate, in order to properly match revenues with costs. As a result, the unamortized cost of capital assets and intangible assets balance is equal to the deferred capital contributions balance at year-end.

(D) USE OF ESTIMATES

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires that management make estimates and assumptions that affect the reported amounts of assets and liabilities as at the date of the financial statements and the reported amounts of revenues, fees and expenses for the period. Actual amounts could differ from these estimates as additional information becomes available in the future.

(E) FINANCIAL INSTRUMENTS

All financial instruments are classified into one of the following five categories: held-for-trading, held to maturity, loans and receivables, available for sale financial assets, or other financial liabilities.

All financial instruments are required to be measured at fair value upon initial recognition except for certain related party transactions. After initial recognition, financial instruments should be measured at their fair values, except for financial assets classified as held to maturity or loans and receivables and other financial liabilities, which are measured at cost or amortized cost.

Elections Ontario's financial assets and liabilities are classified and accounted for as follows:

- Cash is classified as held for trading and recorded at fair value.
- Accounts receivable are classified as loans and receivables and are valued at face value which approximates fair value given their short term maturities.
- Accounts payable and accrued liabilities, and Due to/from the Province are classified as other financial liabilities and are recorded at face value which approximates fair value given their short term maturities.

3. Financial Instruments

It is management's opinion that Elections Ontario is not exposed to significant interest rate, currency, liquidity or credit risk arising from its financial instruments due to their nature.

Office of the Chief Electoral Officer — *Election Act*

Notes to Financial Statements
March 31, 2011

4. Source of Funds and Miscellaneous Revenues

Under the *Election Act* the Province pays the election fees and expenses out of the Consolidated Revenue Fund. An accountable warrant, in the form of cash advances, has been provided to the Office for payments of expenses as they are incurred. Periodically, Elections Ontario requests from the Province, replenishments of the amounts spent and drawn down from the accountable warrant balance. The accountable warrant balance as at March 31, 2011 was $5,000,000 (2010 – $5,000,000).

Miscellaneous revenues received, including amounts recovered from other governments for costs incurred on their behalf, are not retained by Elections Ontario. They are remitted to the Ministry of Finance to the credit of the Consolidated Revenue Fund and have been excluded from revenues under the *Election Act*. The amounts transferred during the year are as follows:

	2011 $	2010 $
Miscellaneous Revenue	---	13,540
Interest revenue	536	91
	536	13,631

5. Related Party Transactions

Elections Ontario provides certain administrative services such as accounting, human resources and information technology support for the administration of the *Election Finances Act* without charge.

Elections Ontario paid the Ontario Realty Corporation $1,028,152 (2010 – $1,020,896) for the use of office premises, $47,603 of which was allocated for space needed to administer the *Election Finances Act* (2010- $49,826).

Elections Ontario paid the Ministry of Finance $1,944,235 (2010 - $76,476) for the migration of data centre, information technology and other services, to the Province's Guelph Data Centre, $208,324 of which was allocated to the *Election Finances Act*.

6. Capital Disclosure

In managing capital, Elections Ontario focuses on its liquid resource – cash on hand. The objective in managing its capital is to have cash on hand that will be required for the performance of the Chief Electoral Officer's functions under the *Election Act* and *Election Finances Act*.

As at March 31, 2011, the Office met this objective and maintains the same objective and processes for managing its capital as in previous years.

Under section 113(4) of the *Election Act*, R.S.O., 1990, Chapter E.6, for the purposes of providing the funds required, the Lieutenant Governor in Council directs accountable warrants be issued. As required under Section 14(2) of the *Financial Administration Act*, the balance of the outstanding accountable warrant is confirmed at year end with the Ontario Financing Authority. The accountable warrant account is reconciled monthly as required by the Accountable Advance Operating Policy.

Office of the Chief Electoral Officer — *Election Act*

Notes to Financial Statements
March 31, 2011

7. Capital Assets

Capital assets consist of the following:

	2011 ($)			2010 ($)
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer hardware	413,182	135,991	277,191	115,195
Furniture and equipment	873,656	605,279	268,377	434,268
Leasehold improvements	621,630	358,363	263,267	375,843
	1,908,468	1,099,633	808,835	925,306

8. Intangible Assets

Intangible assets consist of the following:

	2011 ($)			2010 ($)
	Cost	Amortization	Net Book Value	Net Book Value
Computer software	10,847,040	7,793,797	3,053,243	3,836,299
Software in development	4,481,389	—	4,481,389	4,481,389
	15,328,429	7,793,797	7,534,632	8,317,688

The majority of the intangible assets related to the in-house development of the Election Management System (EMS). At the end of March 31, 2011, the total capitalized cost for the development of the EMS is $14,095,252, of which $1,542,397 has been allocated to intangible assets needed to administer the *Election Finances Act*. The total net book value as of March 31, 2011 for the EMS is $5,937,622, of which $645,650 has been allocated to intangible assets needed to administer the *Election Finances Act*. The cost of the modules currently not in use is included under software in development. Management has decided to continue the development of all EMS modules and plans to utilize this system to administer the 2015 general election.

Office of the Chief Electoral Officer — *Election Act*

Notes to Financial Statements
March 31, 2011

9. Deferred Capital Contributions

Changes in the deferred capital contributions balance are as follows:

	2011 $	2010 $
Balance, beginning of year	9,242,994	11,322,287
Additions during year	2,888,585	1,558,269
Amortization of deferred capital contributions	(3,728,834)	(3,637,562)
Other adjustment	(59,278)	-
Balance, end of year	8,343,467	9,242,994

10. Lease Commitments

In June 2004, Elections Ontario extended the lease agreement for its current premises for a further term of 10 years to May 31, 2015. Elections Ontario shares office space with the Office administering the *Election Finances Act* and the leasing costs are shared based on the square footage occupied by the respective offices.

The minimum lease payments for Elections Ontario, net of the amount allocated to the *Election Finances Act*, for the remaining term of the lease are as follows:

	$
Year ended March 31, 2012	961,482
2013	961,482
2014	961,482
2015	961,482
2016	160,247
	4,006,175

11. Accounting Policy Transition

In 2009, the Public Sector Accounting Board approved an amendment to "Introduction to Public Sector Accounting Standards". The amendment allowed organizations classified as an Other Government Organization to adopt either the Public Sector Accounting Handbook or International Financial Reporting Standards ("IFRS") for publically accountable entities as the primary source of Canadian generally accepted accounting policies beginning on or after January 1, 2011. Taking into consideration the nature of the organization and its users, Elections Ontario has determined that Public Sector Accounting Standards are a more suitable accounting standard to follow. Elections Ontario is planning to adopt Public Sector Accounting standards for fiscal year 2011/12 and is currently evaluating the potential impact of these standards.

Office of the Chief Electoral Officer
Election Finances Act

Financial Statements

For the Year Ended March 31, 2011

Elections Ontario

51 Rolark Drive
Toronto, ON, M1R 3B1

51 prom. Rolark
Toronto (ON) M1R 3B1

elections.on.ca
1.888.668.8683

Responsibility for Financial Reporting

The accompanying financial statements under the *Election Finances Act* have been prepared in accordance with Canadian generally accepted accounting principles, and are the responsibility of management. The financial statements have been properly prepared within reasonable limits of materiality and in light of information available up to September 9, 2011.

Management is responsible for the integrity of financial statements and maintains a system of internal controls designed to provide reasonable assurance that the assets are safeguarded and that reliable financial information is available on a timely basis. The system includes formal policies and procedures and an organizational structure that provides for appropriate delegation and segregation of responsibilities.

The financial statements have been audited by the Auditor General. The Auditor General's responsibility is to express an opinion on whether the financial statements are fairly presented in accordance with Canadian generally accepted accounting principles. The Auditor's Report, which appears on the following page, outlines the scope of the Auditor's examination and opinion.

Greg Essensa
Chief Electoral Officer

September 9, 2011

Office of the Auditor General of Ontario
Bureau du vérificateur général de l'Ontario

Independent Auditor's Report

To the Chief Electoral Officer

I have audited the accompanying financial statements of the Office of the Chief Electoral Officer under the *Election Finances Act*, which comprise the balance sheet as at March 31, 2011, and the statement of revenue and expenses for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Office of the Chief Electoral Officer under the *Election Finances Act* as at March 31, 2011 and its revenue and expenses under the *Election Finances Act* for the year then ended in accordance with Canadian generally accepted accounting principles.

Box 105, 15th Floor
20 Dundas Street West
Toronto, Ontario
M5G 2C2
416-327-2381
fax 416-327-9862

B.P. 105, 15e étage
20, rue Dundas ouest
Toronto (Ontario)
M5G 2C2
416-327-2381
télécopieur 416-327-9862

www.auditor.on.ca

Toronto, Ontario
September 9, 2011

Gary R. Peall, CA
Deputy Auditor General
Licensed Public Accountant

Office of the Chief Electoral Officer — *Election Finances Act*

Statement of Revenue and Expenses
For the Year Ended March 31, 2011

	2011 ($)	2010 ($)
Assets		
Current		
Accounts receivable – consolidated revenue fund	700,556	832,213
	700,556	832,213
Long-term accounts receivable – consolidated revenue fund	122,092	123,826
Capital assets (Note 5)	60,878	71,750
Intangible assets (Note 6)	649,823	976,237
	710,701	1,047,987
Total Assets	1,533,349	2,004,026
Liabilities		
Current		
Accounts payable and accrued liabilities	700,556	832,213
	700,556	832,213
Accrued employee benefits obligation – long-term	122,092	123,826
Deferred capital contributions (Note 7)	710,701	1,047,987
Total Liabilities	1,533,349	2,004,026

Commitments (Note 10)

See accompanying notes to financial statements.

Chief Electoral Officer

Office of the Chief Electoral Officer — *Election Finances Act*

Statement of Revenue and Expenses
For the Year Ended March 31, 2011

	2011 ($)	2010 ($)
Revenue		
Revenue from Province of Ontario	2,192,173	1,882,810
Amortization of deferred capital contributions (Note 7)	357,717	355,402
	2,549,890	2,238,212
Expenses		
Administrative and Operating		
Salaries and employee benefits (Note 9)	981,602	951,951
Professional fees	824,174	323,029
Office supplies and expenses	130,324	71,221
Office rent	47,603	49,826
Telephone, mail and shipping	16,701	17,377
Other	4,213	3,380
Amortization	357,717	355,402
	2,362,334	1,772,186
Subsidies (Note 8)		
Campaign expenses		
- candidates	-	184,586
- parties	-	43,441
Audit fees:		
Annual returns		
- constituency associations	247,059	283,597
- parties	16,801	15,603
Campaign returns		
- candidates	-	26,724
- parties	-	23,026
- constituency associations	-	12,928
Leadership Contestants	-	1,984
	263,860	591,889
Total Expenses	2,626,194	2,364,075
Less: Anonymous and excess contributions received	76,304	125,863
Net Expenses	2,549,890	2,238,212
Revenue less Expenses	—	—

See accompanying notes to financial statements.

Office of the Chief Electoral Officer — *Election Finances Act*

Notes to Financial Statements
March 31, 2011

1. Background

The Chief Electoral Officer is responsible for administering the *Election Act* and *Election Finances Act*. These financial statements reflect the activities conducted under the *Election Finances Act*. Under that Act, the Chief Electoral Officer registers and reviews filings from Ontario political parties, constituency associations, candidates and leadership contestants for purposes of monitoring compliance with contribution and expenditure limits established by the Act. The Chief Electoral Officer also pays subsidies to eligible recipients as provided for under the Act.

There were no by-elections or leadership contests administered during the year. Four by-elections were administered during the year ended March 31, 2010.

Eligible expenses and asset acquisitions under the *Election Finances Act* are paid by the Office of the Chief Electoral Officer and are reimbursed out of the Consolidated Revenue Fund to the maximum of the voted appropriation. Voted appropriation, which was approved on the modified cash basis of accounting, for the fiscal year ended March 31, 2011 was $3,603,100 (2010-$3,759,100).

2. Significant Accounting Policies

The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles. The significant accounting policies used to prepare these statements are summarized below.

A) CAPITAL ASSETS AND INTANGIBLE ASSETS

Capital assets and intangible assets are recorded at historical cost less accumulated amortization. Amortization is calculated using the straight-line method over the estimated useful lives of the assets; with a half-year provision in the year the asset is acquired and available for use, as indicated below:

Computer software	3 years
Computer hardware	3 years
Furniture and equipment	5 years
Leasehold improvements	5 years

An impairment charge is recorded for long-lived assets when an event or change in circumstances causes the asset's carrying values to exceed its fair value. The impairment loss is calculated as the difference between the fair value of the asset and its carrying value.

(B) REVENUE RECOGNITION – PROVINCIAL FUNDING

Revenue from the Province is recognized in the same period as the underlying administrative and operating expenses and subsidies are incurred. As a result, Accounts payable and accrued liabilities are equal to the amount of accounts receivable – consolidated revenue fund.

Office of the Chief Electoral Officer — *Election Finances Act*

Notes to Financial Statements
March 31, 2011

2. Significant Accounting Policies (Continued)

(C) REVENUE RECOGNITION – ANONYMOUS AND EXCESS CONTRIBUTIONS

Under the Act, anonymous contributions received by a registered political party, constituency association, candidate or leadership contestant must be remitted to the Chief Electoral Officer. In addition, excess contributions over the maximum limits specified in the *Election Finances Act* must be remitted to the Chief Electoral Officer unless the recipient is able to refund the excess contribution to the contributor and recover the official receipt. Due to the unpredictable nature of such contributions, they are recognized when received.

(D) REVENUE RECOGNITION – CAPITAL CONTRIBUTIONS

Deferred Capital Contributions represent the amount of funding received from the Province of Ontario used to acquire capital and intangible assets. The contributions will be recognized as revenue over the same period as the expected life of the asset to which they relate, in order to property match revenues with expenses. As a result, the capital and intangible assets balance is equal to the deferred capital contributions balance.

(E) SUBSIDIES

Campaign expense subsidies and audit fee subsidies for campaign returns are recorded in the fiscal year in which the election was held. Leadership contestant audit fee subsidies are recorded in the fiscal year in which the event took place. Annual returns audit fee subsidies are recorded in the fiscal year to which the returns relate.

(F) USE OF ESTIMATES

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires that management make estimates and assumptions that affect the reported amount of assets and liabilities as at the date of the financial statements and the reported amounts of revenues and expenses for the period. Actual amounts could differ from these estimates as additional information becomes available in the future.

(G) FINANCIAL INSTRUMENTS

All financial instruments are classified into one of the following five categories: held-for-trading, held to maturity, loans and receivables, available for sale financial assets, or other financial liabilities.

All financial instruments are required to be measured at fair value upon initial recognition except for certain related party transactions. After initial recognition, financial instruments should be measured at their fair values, except for financial assets classified as held to maturity or loans and receivables and other financial liabilities, which are measured at cost or amortized cost.

Election Finances' financial assets and liabilities are classified and accounted for as follows:

- Accounts receivable are classified as loans and receivables and are valued at face value which approximates fair value given their short term maturities.
- Accounts payable and accrued liabilities are classified as other financial liabilities and are recorded at face value which approximates fair value given their short term maturities.

Office of the Chief Electoral Officer — *Election Finances Act*

Notes to Financial Statements
March 31, 2011

3. Financial Instruments

It is management's opinion that the Office of the Chief Electoral Officer is not exposed to significant interest rate, currency, liquidity or credit risk arising from its financial instruments due to their nature.

4. Related Party transactions

Certain administrative services such as accounting, human resources and information technology support needed to administer the *Election Finances Act* are provided by the Office of the Chief Electoral Officer without charge.

The Office of the Chief Electoral Officer allocated $47,603 (2009 - $49,826) for the use of office premises needed to administer the *Election Finances Act*.

The Office of the Chief Electoral Officer allocated $208,324 (2009 - $0) for the migration of the data centre, information technology and other services to the Province's Guelph Data Centre.

5. Capital Assets

Capital assets consist of the following:

	2011 ($)			2010 ($)
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer hardware	22,942	6,538	16,404	6,788
Furniture and equipment	59,920	41,729	18,191	30,066
Leasehold improvements	46,511	20,228	26,283	34,896
	129,373	68,495	60,878	71,750

6. Intangible Assets

Intangible assets consist of the following:

	2011 ($)			2010 ($)
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer software	996,769	897,582	99,187	425,601
Software in development	550,636	—	550,636	550,636
	1,547,405	897,582	649,823	976,237

Office of the Chief Electoral Officer — *Election Finances Act*

Notes to Financial Statements
March 31, 2011

The majority of the intangible assets related to the in-house development of the Election Management System (EMS). At the end of March 31, 2011, the total capitalized cost for the development of the EMS is $14,095,252, of which $1,542,397 has been allocated to intangible assets needed to administer the *Election Finances Act*. The total net book value as of March 31, 2011 for the EMS is $5,937,622, of which $645,650 has been allocated to intangible assets needed to administer the *Election Finances Act*. The cost of the modules currently not in use is included under software in development. Management has decided to continue the development of all EMS modules and plans to utilize this system to administer the 2015 general election.

7. Deferred Capital Contributions

Changes in the deferred capital contributions balance are as follows:

	2011 ($)	2010 ($)
Balance, beginning of year	1,047,987	1,263,916
Additions to deferred capital contributions	20,431	139,473
Amount amortized to revenue	(357,717)	(355,402)
Balance, end of the year	710,701	1,047,987

8. Subsidies

The *Election Finances Act* requires payment of various subsidies. The subsidy amounts noted below are effective from January 1, 2009 until December 31, 2013.

- Candidate campaign expenses to every registered candidate who receives at least 15% of the popular vote in an electoral district. The reimbursed amount is the lesser of 20% of the candidate's campaign expenses or 20% of the allowable maximum campaign expenditure limit of $1.19 per eligible voter. Candidates in designated northern electoral districts may receive an additional $8,680.
- Campaign expenses to every registered party that receives at least 15% of the popular vote in any electoral district. The reimbursed amount is five cents per eligible voter in each electoral district.
- Audit fees for annual and campaign returns of each registered constituency association to a maximum of $744 per return.
- Audit fees for annual and campaign returns of each registered party to a maximum of $1,488 per return.
- Audit fees for campaign returns of each candidate to a maximum of $1,240 per return.
- Audit fees for campaign returns of each leadership contestant to a maximum of $992 per return.

Office of the Chief Electoral Officer — *Election Finances Act*

Notes to Financial Statements
March 31, 2011

9. Employee Future Benefits

(A) PENSION BENEFITS

The Office of the Chief Electoral Officer's full-time employees participate in the Public Service Pension Fund (PSPF), which is a defined benefit pension plan for employees of the Province and many provincial agencies. The Province of Ontario, which is the sole sponsor of the PSPF, determines the Office of the Chief Electoral Officer's annual payments to the funds. As the sponsors are responsible for ensuring that the pension funds are financially viable, any surpluses or unfunded liabilities arising from statutory actuarial funding valuations are not assets or obligations of the Office. The Office of the Chief Electoral Officer's annual payments of $49,296 (2009 - $55,427), are included in salaries and employee benefit costs.

(B) NON-PENSION BENEFITS

The cost of severance entitlements under the *Public Service of Ontario Act* and unused vacation entitlements earned by employees up to March 31, 2011 are accrued for in the financial statements. The cost of post-retirement non-pension benefits are paid by the Ministry of Government Services and accordingly are not included in the Statement of Revenue and Expenses.

10. Lease Commitments

Annual charges by the Office of the Chief Electoral Officer for office rent are based on the square footage occupied and the amounts for future lease commitments related to space needed to administer the *Election Finances Act* are as follows:

	($)
Year ended March 31, 2012	46,678
2013	46,678
2014	46,678
2015	46,678
2016	7,780
	194,492

11. Statement of Cash Flows

A statement of cash flows was not presented as the information which it would provide is readily available from these financial statements.

12. Accounting Policy Transition

In 2009, the Public Sector Accounting Board approved an amendment to "Introduction to Public Sector Accounting Standards". The amendment allowed organizations classified as an Other Government Organization to adopt either the Public Sector Accounting Handbook or International Financial Reporting Standards ("IFRS") for publically accountable entities as the primary source of Canadian generally accepted accounting policies beginning on or after January 1, 2011. Taking into consideration the nature of the organization and its users, the Office has determined that Public Sector Accounting Standards are a more suitable accounting standard to follow. The Office is planning to adopt Public Sector Accounting standards for fiscal year 2011/12 and is currently evaluating the potential impact of these standards.

APPENDIX A

THE ORGANIZATION

The Chief Electoral Officer of Ontario is appointed under the province's *Election Act* and is an officer of the Legislative Assembly. The Office of the Chief Electoral Officer, operating as "Elections Ontario," is a non-partisan office of the Legislative Assembly of Ontario and is responsible for the conduct of general elections, by-elections and referenda. Elections Ontario also oversees the registration and regulation of the financial activity of Ontario's provincial political parties, constituency associations, candidates, leadership contestants and third party advertisers.

The activities of the Office are governed by the *Election Act*, the *Election Finances Act* and several other statutes.

VISION

Elections Ontario's vision is to set the standard for electoral process excellence. In meeting its vision, Elections Ontario will continue to innovate and lead in defining key benchmarks for electoral administration.

MISSION

Elections Ontario's mission is to protect the integrity and accessibility of the electoral process and to administer elections in a fair and impartial manner.

MANDATE

Elections Ontario is mandated to administer the electoral process in Ontario in accordance with provincial legislation.

DIVISION DESCRIPTIONS

Chief Electoral Officer's Office (CEO):

The CEO's Office is responsible for supporting the Chief Electoral Officer and the Deputy Chief Electoral Officer. The CEO's Office administers Elections Ontario's legislative and regulatory relationships, as well as its strategic communications and partnerships management. The CEO's Office works with key stakeholders including the Legislative Assembly, registered political parties, other electoral agencies, and government agencies and ministries to provide overall management for Elections Ontario.

Chief Operating Officer's Office (COO):

The COO's Office is responsible for the successful delivery of all operational aspects of Elections Ontario's core business functions in accordance with the directions set out in the Elections Ontario Strategic Plan, 2008. The COO's Office is focused on policy research and development, accessibility program management, executive administration, and operational oversight.

Electoral Event Services (EES):

Electoral Event Services is the operational division supporting the delivery of electoral events. This division ensures the planning, development, implementation and management of by-elections, general elections and referenda. EES is also responsible for supporting Returning Officers and maintaining the Permanent Register of Electors for Ontario (PREO).

Communications:

The Communications Division advances Elections Ontario's mandate by developing clear, consistent and targeted messages through programs, activities and services that foster two-way communications to internal and external stakeholders. The division provides corporate and event communications and is also responsible for marketing, advertising, web content, election event training, media relations, outreach and education and customer service.

Technology Services (TS):

Technology Services deploys, maintains and supports the technological needs of the organization on an ongoing basis, as well as specific requirements during electoral events. This includes developing IT policies, infrastructure, testing and quality control, as well as security and administration. Technology Services is also responsible for integrating data obtained from Elections Ontario's data partners as well as defining and reporting on quality measures to assess the coverage, accuracy and net currency of PREO.

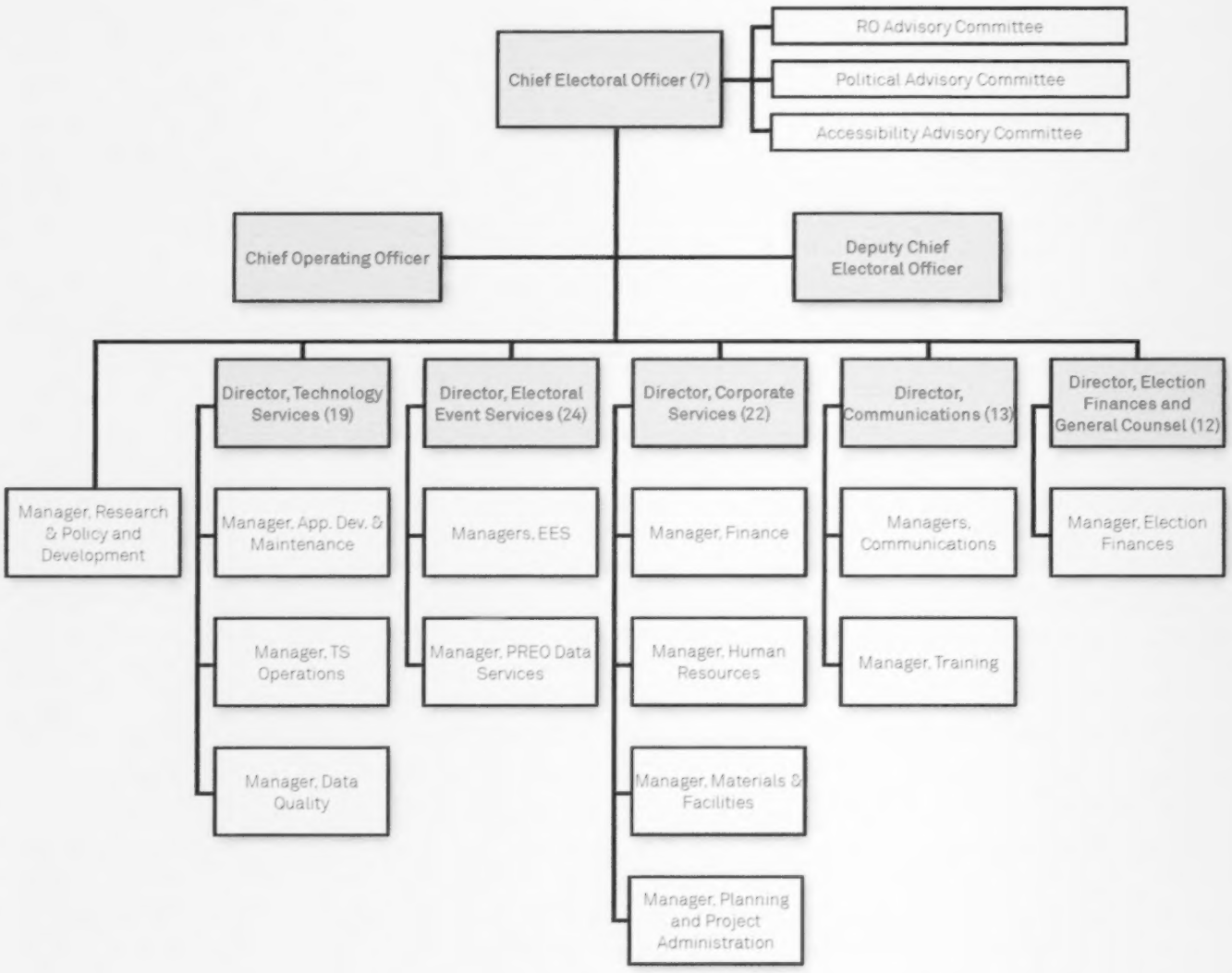
Corporate Services (CS):

Corporate Services provides the core unit of administrative services required to support Elections Ontario's business activities. This includes overseeing and executing corporate-wide matters around financial administration, human resources, facilities management and procurement. CS also oversees corporate-wide planning, project management, and business process management.

Election Finances (EF):

Election Finances oversees filing and reporting requirements under the *Election Finances Act* for elections, by-elections, referenda and party leadership contests. The division also assists registrants in meeting their reporting requirements under the Act. Additionally, Election Finances distributes financial subsidies required by statute and investigates any apparent contraventions.

ELECTIONS ONTARIO'S MANAGEMENT STRUCTURE



APPENDIX B

REGISTERED POLITICAL PARTIES AS OF DECEMBER 31, 2010

Party Name	Abbreviation	Date of registration	Registration method
New Democratic Party of Ontario	ONDP	February 13, 1975	On enactment of the *Election Finances Reform Act*
Ontario Liberal Party	OLP	February 13, 1975	On enactment of the *Election Finances Reform Act*
Progressive Conservative Party of Ontario	PC Party	February 13, 1975	On enactment of the *Election Finances Reform Act*
Communist Party of Canada (Ontario)	CPC Ontario	September 3, 1975	Petitioning process under the *Election Finances Reform Act*
Ontario Libertarian Party	- none -	August 18, 1976	Petitioning process under the *Election Finances Reform Act*
Freedom Party of Ontario	FP	Registered as "Unparty Party (Ontario)" November 26, 1980. Renamed October 19, 1983	Petitioning process under the *Election Finances Reform Act*
The Green Party of Ontario	The Ontario Greens	July 4, 1984	Petitioning process under the *Election Finances Reform Act*
Family Coalition Party of Ontario	FCP	June 10, 1987	Petitioning process under the *Election Finances Reform Act*
Ontario Provincial Confederation of Regions Party	Ont. C.O.R. Party	May 30, 1990	Petitioning process under the *Election Finances Act*
People First Republic Party of Ontario	PFRPO	Registered as "Republican Party of Ontario" on September 17, 2007. Renamed August 5, 2010	Candidate endorsement process under the *Election Finances Act*
Party for People with Special Needs	PPSN	September 18, 2007	Candidate endorsement process under the *Election Finances Act*
Republican Party of Ontario	RPO	September 17, 2007	Candidate endorsement process under the *Election Finances Act*
Reform Party of Ontario	Reform	September 18, 2007	Candidate endorsement process under the *Election Finances Act*
Northern Ontario Heritage Party	NOHP	August 5, 2010	Petitioning process under the *Election Finances Act*

APPENDIX C

REQUESTS TO REGISTER THE NAME OF A NEW POLITICAL PARTY DURING 2010

Date of Chief Electoral Officer Decision	Name Requested	Abbreviation Requested	Chief Electoral Officer Decision
April 9, 2010	Canadian	--	Name: Not Acceptable
	(A request from Roland Fillion)		Abbreviation: N/A
May 30, 2010	Democratic Action Party of Ontario	DAPO	Name: Not Acceptable
	(A request from Ken Gilpin)		Abbreviation: Not Acceptable
May 28, 2010	Canadian Party	None	Name: Acceptable
	(A request from Roland Fillion)		Abbreviation: Acceptable
December 13, 2010	Anti-bailout Party	ABP	Name: Acceptable
	(A request from Christopher A. Morren)		Abbreviation: Acceptable
December 13, 2010	The Parkdale Party	P2	Name: Acceptable
	(A request from Walter Widla)		Abbreviation: Acceptable
December 13, 2010	The Labour Party of Ontario	LP	Name: Acceptable
	(A request from Abdi Hashised)		Abbreviation: Acceptable

APPENDIX D

REGISTERED CONSTITUENCY ASSOCIATION CHANGES BY PARTY DURING 2010

Party Name	Number of Registered Constituency Associations as at January 1, 2010	as at December 31, 2010
New Democratic Party of Ontario	103	107
Ontario Liberal Party	107	107
Progressive Conservative Party of Ontario	101	103
Communist Party of Canada (Ontario)	3	3
Ontario Libertarian Party	3	3
Freedom Party of Ontario	5	5
The Green Party of Ontario	66	62
Family Coalition Party of Ontario	12	11
Ontario Provincial Confederation of Regions Party	2	2
TOTAL	**402**	**403**

APPENDIX E

SUMMARY OF FINANCIAL DATA, AS FILED, EXTRACTED FROM REGISTERED POLITICAL PARTIES' 2010 ANNUAL FINANCIAL STATEMENTS

A. STATEMENT OF REVENUE AND EXPENSES	COMMUNIST PARTY OF CANADA (ONTARIO)	FAMILY COALITION PARTY OF ONTARIO	FREEDOM PARTY OF ONTARIO	THE GREEN PARTY OF ONTARIO	ONTARIO LIBERAL PARTY	ONTARIO LIBERTARIAN PARTY	ONTARIO PROVINCIAL CONFEDERATION OF REGIONS PARTY	NEW DEMOCRATIC PARTY OF ONTARIO	PARTY FOR PEOPLE WITH SPECIAL NEEDS	PROGRESSIVE CONSERVATIVE PARTY OF ONTARIO	REFORM PARTY OF ONTARIO	NORTHERN ONTARIO HERITAGE PARTY	PEOPLE FIRST REPUBLIC PARTY OF ONTARIO
Revenue	$	$	$	$	$	$	$	$	$	$	$	$	
Net Contributions	40,033	59,763	34,588	302,367	4,084,414	20,614	-	2,417,066	10,486	4,276,248	7,243	2,923	3,810
Transfers	-	1,382	-	11,440	1,068,073	213	-	1,328,792	-	149,980	-	-	-
Other Income	120	1,359	1,120	6,806	1,046,664		-	360,420	-	423,751	1,494	1,787	373
TOTAL INCOME	40,153	62,494	35,708	320,613	6,198,151	20,827	-	4,106,268	10,486	4,848,979	8,737	4,710	4,183
Expenses													
Transfers	-	-	-	10,706	822,449	-	-	1,635,666	-	142,034	-	-	-
Other	41,390	80,049	33,296	276,919	6,275,786	21,744	28	1,949,982	7,302	6,750,614	7,161	3,162	11,178
TOTAL EXPENSES	41,390	80,049	33,296	286,625	7,098,236	21,744	28	3,585,648	7,302	6,892,648	7,161	3,162	11,178
EXCESS REVENUE OVER EXPENSES	(1,237)	(17,555)	2,412	33,989	(900,086)	(917)	(28)	520,620	3,183	(2,043,669)	1,576	1,548	(6,991)
Election Campaign Period Surplus (Deficit)	-	-	-	(1,361)	2,397,239	(942)	-	306,221	-	2,561,996	-	-	-
Adjusted Prior Period Surplus (Deficit)	10,268	71,403	(631)	121,222	1,726,395	8,379	1,427	(2,986,059)	411	(898,766)	2,342	-	(14,297)
Surplus (Deficit) as at December 31, 2010	9,021	53,848	1,781	153,859	3,193,849	6,520	1,399	(2,158,218)	3,594	(380,327)	3,918	1,548	(21,289)
Contribution Sources													
Individuals	39,463	59,763	34,588	270,557	1,867,746	20,363	-	2,079,460	10,486	2,323,614	7,243	2,923	3,810
Corporations	570	-	-	31,803	1,728,455	251	-	87,131	-	1,951,634	-	-	-
Trade Unions	-	-	-	307	488,213	-		250,466	-	-	-	-	-
TOTAL	40,033	59,763	34,588	302,367	4,084,414	20,614	-	2,417,056	10,486	4,275,248	7,243	2,923	3,810
Average Contribution													
Individuals	506	150	461	186	272	245	-	177	388	136	1,811	61	635
Corporations	570	-	-	1,883	2,653	126	-	2,640	-	1,267	-	-	-
Trade Unions	-	-	-	307	4,406	-	-	1,715	-	-	-	-	-
B. STATEMENT OF ASSETS AND LIABILITIES													
Assets													
TOTAL	10,951	58,663	1,927	159,478	5,206,393	9,176	1,399	491,686	11,643	540,470	3,918	3,125	425
Liabilities & Surplus													
Liabilities	1,930	4,815	146	5,620	2,012,844	2,656	-	2,649,904	8,049	920,797	-	1,577	21,714
Surplus(Deficit)	9,021	53,848	1,781	153,859	3,193,849	6,520	1,399	(2,158,218)	3,594	(380,327)	3,918	1,548	(21,289)
TOTAL	10,951	58,663	1,927	159,478	5,206,393	9,176	1,399	491,686	11,643	540,470	3,918	3,125	425

APPENDIX F

SUMMARY OF FINANCIAL DATA, AS FILED, EXTRACTED FROM REGISTERED CONSTITUENCY ASSOCIATIONS 2010 FINANCIAL STATEMENTS

A. STATEMENT OF REVENUE AND EXPENSES	COMMUNIST PARTY OF CANADA (ONTARIO)	FAMILY COALITION PARTY OF ONTARIO	FREEDOM PARTY OF ONTARIO	THE GREEN PARTY OF ONTARIO	ONTARIO LIBERAL PARTY	ONTARIO LIBERTARIAN PARTY	ONTARIO PROVINCIAL CONFEDERATION OF REGIONS PARTY	NEW DEMOCRATIC PARTY OF ONTARIO	PARTY FOR PEOPLE WITH SPECIAL NEEDS	PROGRESSIVE CONSERVATIVE PARTY OF ONTARIO	REFORM PARTY OF ONTARIO	PEOPLE FIRST REPUBLIC PARTY OF ONTARIO
Revenue	$	$	$	$	$	$	$	$	$	$	$	
Net Contributions	6,020	2,894	520	86,282	2,899,473	-	-	221,075	-	1,724,658	-	-
Transfers	-	-	-	12,209	819,813	-	-	1,615,856	-	203,359	-	-
Other Income	2	59	-	9,482	676,522	0	70	81,776	-	673,626	-	-
TOTAL INCOME	6,022	2,953	520	107,972	4,095,809	0	70	1,918,708	-	2,601,643	-	-
Expenses												
Transfers	120	1,470	-	8,745	1,035,753	-	-	1,300,094	-	133,726	-	-
Other	6,573	2,316	84	35,890	2,090,532	-	317	218,284	-	1,397,255	-	-
TOTAL EXPENSES	6,693	3,786	84	44,635	3,126,286	-	317	1,518,368	-	1,530,980	-	-
EXCESS REVENUE OVER EXPENSES	(671)	(832)	436	63,337	969,524	0	(247)	400,339	-	1,070,663	-	-
Election Campaign Period Surplus (Deficit)	-	-	-	(1,188)	(86,067)	-	-	(6,370)	-	(71,657)	-	-
Adjusted Prior Period Surplus (Deficit)	3,272	22,587	749	97,955	3,213,129	1,384	154	249,840	-	2,162,200	-	-
Surplus (Deficit) as at December 31, 2010	2,601	21,755	1,185	160,134	4,096,586	1,384	(93)	643,809	-	3,161,207	-	-
Contribution Sources												
Individuals	6,020	2,894	520	84,586	1,396,748	-	-	183,823	-	1,169,901	-	-
Corporations	-	-	-	1,696	983,386	-	-	6,772	-	550,848	-	-
Trade Unions	-	-	-	-	220,339	-	-	60,479	-	4,209	-	-
TOTAL	6,020	2,894	520	86,282	2,599,473	-	-	221,075	-	1,724,658	-	-
Average Contribution												
Individuals	354	181	130	183	197	-	-	117	-	139	-	-
Corporations	-	-	-	141	425	-	-	218	-	435	-	-
Trade Unions	-	-	-	-	527	-	-	476	-	301	-	-
B. STATEMENT OF ASSETS AND LIABILITIES												
Assets												
TOTAL	3,072	23,655	1,185	163,488	4,865,420	1,384	105	1,013,696	-	3,867,079	-	-
Liabilities & Surplus												
Liabilities	471	1,900	-	3,354	768,834	-	199	369,887	-	715,872	-	-
Surplus(Deficit)	2,601	21,755	1,185	160,134	4,096,586	1,384	(93)	643,809	-	3,161,207	-	-
TOTAL	3,072	23,655	1,185	163,488	4,865,420	1,384	105	1,013,696	-	3,867,079	-	-

APPENDIX G

SUMMARY OF FINANCIAL DATA, AS FILED, EXTRACTED FROM REGISTERED POLITICAL PARTIES' CAMPAIGN PERIOD FINANCIAL STATEMENTS FOR THE FEBRUARY 4, 2010 TORONTO CENTRE BY-ELECTION

A. STATEMENT OF REVENUE AND EXPENSES	COMMUNIST PARTY OF CANADA (ONTARIO)	FAMILY COALITION PARTY OF ONTARIO	FREEDOM PARTY OF ONTARIO	GREEN PARTY OF ONTARIO	ONTARIO LIBERAL PARTY	ONTARIO LIBERTARIAN PARTY	ONTARIO PROVINCIAL CONFEDERATION OF REGIONS PARTY	NEW DEMOCRATIC PARTY OF ONTARIO	PARTY FOR PEOPLE WITH SPECIAL NEEDS	PROGRESSIVE CONSERVATIVE PARTY OF ONTARIO	REFORM PARTY OF ONTARIO	PEOPLE FIRST REPUBLIC PARTY OF ONTARIO
Revenue	$	$	$	$	$	$	$	$	$	$	$	$
Net Contributions	-	-	-	-	1,996,373	-	-	201,229	-	620,837	-	-
Transfers	-	-	-	-	-	-	-	18,852	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL INCOME	-	-	-	-	1,996,373	-	-	220,081	-	620,837	-	-
Expenses												
Transfers	-	-	-	413	12,786	645	-	25,406	-	22,166	-	-
Expenses Subject to Limitation	-	-	-	-	3,055	-	-	6,923	-	4,200	-	-
Other	-	-	-	-	28,312	-	-	1,486	-	7,350	-	-
TOTAL EXPENSES	-	-	-	413	44,152	645	-	33,815	-	33,716	-	-
EXCESS REVENUE OVER EXPENSES	-	-	-	(413)	1,952,221	(645)	-	186,266	-	587,121	-	-
Subsidy from Chief Election Officer	-	-	-	-	3,055	-	-	4,842	-	4,200	-	-
Campaign Period Surplus (Deficit)	-	-	-	(413)	1,955,276	(645)	-	191,108	-	591,321	-	-
Campaign Expense Limitation	71,666	71,666	71,666	71,666	71,666	71,666	71,666	71,666	71,666	71,666	71,666	71,666
Contribution Sources												
Individuals	-	-	-	-	540,420	-	-	90,579	-	443,245	-	-
Corporations	-	-	-	-	1,362,113	-	-	2,150	-	174,732	-	-
Trade Unions	-	-	-	-	93,840	-	-	108,500	-	2,860	-	-
TOTAL	-	-	-	-	1,996,373	-	-	201,229	-	620,837	-	-
Average Contribution												
Individuals	-	-	-	-	263	-	-	126	-	141	-	-
Corporations	-	-	-	-	3,870	-	-	717	-	1,150	-	-
Trade Unions	-	-	-	-	3,128	-	-	4,173	-	1,430	-	-

APPENDIX H

SUMMARY OF FINANCIAL DATA, AS FILED, EXTRACTED FROM REGISTERED POLITICAL PARTIES' CAMPAIGN PERIOD FINANCIAL STATEMENTS FOR THE MARCH 4, 2010 LEEDS—GRENVILLE AND OTTAWA WEST—NEPEAN BY-ELECTIONS

A. STATEMENT OF REVENUE AND EXPENSES	COMMUNIST PARTY OF CANADA (ONTARIO)	FAMILY COALITION PARTY OF ONTARIO	FREEDOM PARTY OF ONTARIO	GREEN PARTY OF ONTARIO	ONTARIO LIBERAL PARTY	ONTARIO LIBERTARIAN PARTY	ONTARIO PROVINCIAL CONFEDERATION OF REGIONS PARTY	NEW DEMOCRATIC PARTY OF ONTARIO	PARTY FOR PEOPLE WITH SPECIAL NEEDS	PROGRESSIVE CONSERVATIVE PARTY OF ONTARIO	REFORM PARTY OF ONTARIO	PEOPLE FIRST REPUBLIC PARTY OF ONTARIO
Revenue	$	$	$	$	$	$	$	$	$	$	$	$
Net Contributions	-	-	-	-	524,057	-	-	140,892	-	2,106,873	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL INCOME	-	-	-	-	524,057	-	-	140,892	-	2,106,873	-	-
Expenses												
Transfers	-	-	-	3,438	55,192	298	-	24,293	-	62,389	-	-
Expenses Subject to Limitation	-	-	-	-	5,066	-	-	-	-	57,585	-	-
Other	-	-	-	-	26,903	-	-	1,486	-	7,350	-	-
TOTAL EXPENSES	-	-	-	3,438	87,161	298	-	25,779	-	127,324	-	-
EXCESS REVENUE OVER EXPENSES	-	-	-	(3,438)	436,896	(298)	-	115,113	-	1,979,549	-	-
Subsidy from Chief Election Officer	-	-	-	-	5,066	-	-	-	-	8,143	-	-
Campaign Period Surplus (Deficit)	-	-	-	(3,438)	441,962	(298)	-	115,113	-	1,987,692	-	-
Campaign Expense Limitation	120,618	120,618	120,618	120,618	120,618	120,618	120,618	120,618	120,618	120,618	120,618	120,618
Contribution Sources												
Individuals	-	-	-	-	156,890	-	-	42,192	-	882,090	-	-
Corporations	-	-	-	-	307,802	-	-	3,000	-	1,180,363	-	-
Trade Unions	-	-	-	-	59,365	-	-	95,700	-	44,420	-	-
TOTAL	-	-	-	-	524,057	-	-	140,892	-	2,106,873	-	-
Average Contribution												
Individuals	-	-	-	-	273	-	-	112	-	184	-	-
Corporations	-	-	-	-	1,026	-	-	272	-	2,206	-	-
Trade Unions	-	-	-	-	2,581	-	-	8,700	-	1,810	-	-

APPENDIX I

SUMMARY OF CANDIDATES' AND CONSTITUENCY ASSOCIATIONS' INCOME AND EXPENSES, FOR THE TORONTO CENTRE BY-ELECTION HELD ON FEBRUARY 4, 2010

Electoral District	Candidate Name	Party	Income incl Transfers	Income Excl. Transfers	Expenses incl Transfers	Expenses Excl. Transfers	Expenses Subject to Limit	Expense Limit	Subsidy Paid to Candidate	Subsidy Paid to Auditor	Eligible Voters	Ballot Count	Pct
Toronto Centre	GLEN MURRAY	LIB	108,644	65,919	154,266	114,626	84,510	115,247	16,902	1,984	96,846	12289	47.17%
	PAMELA TAYLOR	PCP	61,203	39,038	82,969	82,969	68,079	115,247	13,616	1,984	96,846	3985	15.30%
	CATHY CROWE	NDP	213,686	92,571	222,211	110,610	114,257	115,247	22,851	1,984	96,846	8705	33.41%
	STEFAN PREMDAS	GPO	5,589	4,376	8,943	8,543	8,427	115,247	-	1,984	96,846	783	3.01%
	HEATH THOMAS	LTN	736	91	736	736	607	115,247	-	791	96,846	101	0.39%
	WAYNE SIMMONS	FRE	-	-	-	-	-	115,247	-	-	96,846	61	0.23%
Not filed	RAJENDRA RAMA	IND						115,247			96,846	63	0.24%
	JOHN TURMEL	IND	-	-	-	-	-	115,247	-	-	96,846	66	0.25%
												26,053	

SUMMARY OF CANDIDATES' AND CONSTITUENCY ASSOCIATIONS' INCOME AND EXPENSES, FOR THE OTTAWA WEST—NEPEAN BY-ELECTION HELD ON MARCH 4, 2010

Electoral District	Candidate Name	Party	Income incl Transfers	Income Excl. Transfers	Expenses incl Transfers	Expenses Excl. Transfers	Expenses Subject to Limit	Expense Limit	Subsidy Paid to Candidate	Subsidy Paid to Auditor	Eligible Voters	Ballot Count	Pct
Ottawa West—Nepean	BOB CHIARELLI	LIB	142,261	73,412	189,297	123,955	100,242	103,302	20,048	1,984	86,809	12,353	43.45%
	ELIZABETH GRAHAM	PCP	115,575	49,226	125,577	118,077	98,437	103,302	19,687	1,984	86,809	11,086	38.99%
	PAM FITZGERALD	NDP	38,949	20,357	39,785	21,879	20,689	103,302	-	1,984	86,809	2,404	8.45%
	MARK MACKENZIE	GPO	16,244	15,744	18,208	17,169	16,707	103,302	-	1,579	86,809	2,360	8.30%
	JOHN TURMEL	IND	-	-	-	-	-	103,302	-	-	86,809	230	0.81%
												28,433	

SUMMARY OF CANDIDATES' AND CONSTITUENCY ASSOCIATIONS' INCOME AND EXPENSES, FOR THE LEEDS—GRENVILLE BY-ELECTION HELD ON MARCH 4, 2010

Electoral District	Candidate Name	Party	Income Incl Transfers	Income Excl. Transfers	Expenses Incl Transfers	Expenses Excl. Transfers	Expenses Subject to Limit	Expense Limit	Subsidy Paid to Candidate	Subsidy Paid to Auditor	Eligible Voters	Ballot Count	Pct
Leeds — Grenville	STEPHEN MAZUREK	LIB	125,392	29,893	109,273	76,279	65,190	90,503	13,038	1,984	76,053	5,573	20.08%
	STEVE CLARK	PCP	66,250	46,554	90,819	90,301	39,650	90,503	7,930	1,984	76,053	18,510	66.68%
	STEVE ARMSTRONG	NDP	21,780	5,260	26,079	23,403	17,119	90,503	-	1,908	76,053	1,417	5.10%
	NEIL KUDRINKO	GPO	16,085	12,647	16,289	16,289	14,829	90,503	-	1,984	76,053	2,130	7.67%
	ANTOHY GILES	LTN	630	332	630	630	298	90,503	-	791	76,053	129	0.46%
												27,759	

APPENDIX J

SUMMARY OF FINANCIAL DATA, AS FILED, EXTRACTED FROM REGISTERED LEADERSHIP CONTESTANTS' CONTEST PERIOD FINANCIAL STATEMENTS

New Democratic Party of Ontario
March 7, 2009 Contest
Second Filing (May 8, 2009 to May 7, 2010)

	Income	Expense	Surplus <Deficit>	Audit Subsidy
	$	$	$	$
Gilles Bisson	19,040	11,509	7,531	992
Peter Tabuns	152,352	47,957	104,395	992
Michael Prue	108,569	9,865	98,704	992
Andrea Horwath	130,742	109,701	21,041	992

The Progressive Conservative Party of Ontario
June 25, 2009 Contest
Second Filing (August 26, 2009 to August 25, 2010)

	Income	Expense	Surplus <Deficit>	Audit Subsidy
	$	$	$	$
Christine Elliott	2,100	32,585	(30,485)	992
Randy Hillier	16,769	2,636	14,133	992
Tim Hudak	12,498	144,852	(132,354)	992
Frank Klees	114,480	24,587	89,893	992

The Family Coalition Party of Ontario
October 24, 2009 Contest
Second Filing (December 25, 2009 to December 24, 2010)

	Income	Expense	Surplus <Deficit>	Audit Subsidy
	$	$	$	$
Phil Lees	-	298	(298)	992

The Green Party of Ontario
November 14, 2009 Contest
Second Filing (January 15, 2010 to January 14, 2011)

	Income	Expense	Surplus <Deficit>	Audit Subsidy
	$	$	$	$
Michael Schreiner	-	50	(50)	992